



**Chilliwack
School District**

THE BOARD OF EDUCATION

School District #33 (Chilliwack)

Regular Public Board Meeting

AGENDA

September 18, 2018

7:00 pm

1. CALL TO ORDER – School District Office

- 1.1. Call to Order - **Welcome and acknowledgment of Stó:lō territory**
- 1.2. Adoption of the Agenda
(THAT the agenda be adopted as circulated.)
- 1.3. Approval of the Minutes
(THAT the minutes of the June 12, 2018 Regular Public Board meeting be approved as circulated.)

2. QUESTION PERIOD

3. PRESENTATION

- 3.1. Summer Learning Report & Mind Over Metal Camp

4. ACTION ITEMS

- 4.1. Audit Committee Report
- 4.2. 2017 – 2018 Audited Financial Statements
- 4.3. 710 Policy: Transportation
- 4.4. 601 Policy: Learning Resources

5. INFORMATION ITEMS

- 5.1. 710.1 Administrative Regulation: Transportation – Eligibility Conditions & Registration
- 5.2. 711.1 Administrative Regulation: Rental Vehicles
- 5.3. Strategic Plan Update – Operations Summer Report/Maintenance Activities
- 5.4. Trustee Remuneration
- 5.5. Enrolment Updates

- 5.6. BCSTA Report
- 5.7. Superintendent's Report
- 5.8. Trustee Reports
- 5.9. Meeting Summary
- 5.10. **Next Board of Education Meeting: October 2, 2018 – 7:00 p.m.**

6. QUESTION PERIOD ON AGENDA ITEMS

7. ADJOURNMENT



**MINUTES OF THE REGULAR MEETING
The Board of Education
School District #33 (Chilliwack)**

Date of Meeting: Tuesday, June 12, 2018

Location: School District Office

Members Present:

Chair	Mr. W. Krahn
Vice-Chair	Mrs. S. Dyck
Trustee	Mr. D. Coulter
Trustee	Mrs. H. Maahs
Trustee	Mr. B. Neufeld
Trustee	Mr. B. Patterson

Regrets: Trustee Mr. P. McManus

Staff Present:

Superintendent	Ms. E. Novak
Secretary Treasurer	Mr. G. Slykhuis
Assistant Superintendent	Mr. R. Arul-pragasam
Director of Facilities and Transportation	Mr. Al Van Tassel
Executive Assistant	Ms. D. Vogel

1. CALL TO ORDER - School District Office

1.1. Call to Order

The Board Chair called the meeting to order at 7:02 p.m. - **Welcome and Acknowledgment of Traditional Stó:lō Territory.**

1.2. Amendment of the Agenda

113.18 Moved by: Trustee Patterson
Seconded by: Trustee Dyck

THAT the agenda be amended to move Presentations 3.1 and 3.2 to before the first Question Period.

CARRIED

1.3. Adoption of the Amended Agenda

114.18 Moved by: Trustee Neufeld
Seconded by: Trustee Patterson

THAT the agenda be approved as amended.

CARRIED**1.4. Approval of Minutes**

115.18 Moved by: Trustee Coulter
Seconded by: Trustee Patterson

THAT the minutes of the May 29, 2018 Regular Public Board meeting be approved as circulated.

CARRIED**2. PRESENTATIONS****2.1. SD 33 WE Service Trips to Developing Countries**

Chilliwack School District students in Grades 7-12 have had the opportunity to travel overseas as part of WE (formerly Free the Children and Me to We). This opportunity has been offered to youth since 2014, travelling to Kenya, Nicaragua and, most recently, Tanzania. Each trip allowed students to broaden their perspectives as they explored a new culture and volunteered to help build a school. They also examined social justice issues and discovered how they could take action to improve the world.

This past Spring Break, students travelled to Tanzania and stayed in a camp beside a school. They were welcomed into the community of Oldonyo Sambu in the Maasai Mara, immersed in the region's beauty, taking time to not only connect with local children and experience daily life in Tanzania but to connect with each other in new ways. They worked together as a team on building the foundation for a new classroom, so that the Grade 4 students could have classes of 140 students each, instead of the current 280. Students took pride in knowing that their "hands up," working alongside local Tanzanians, helped empower this community to create a brighter future. WE Service Trips are a meaningful way that students can have an impact on the global community and learn leadership skills while experiencing the beauty of another country.

WE service trips focus on three areas of student development: service, cultural immersion and leadership development. During the day, the students were involved in their building project and cultural activities and in the evening they learned about the five pillars of WE's Adopt A Village model. Students shared details along with their reflections and insights gained in this life-changing trip.

2.2. Chilliwack Foundation

The Chilliwack Foundation is a non-profit organization, incorporated to provide public-spirited persons the opportunity to invest in their community. Through tax deductible donations and bequests, funds entrusted to the Chilliwack Foundation ensure stronger Community Organizations and an investment in the scholars of tomorrow.

All funds donated to the Chilliwack Foundation are held in perpetuity and invested in income-producing assets under the control of designated trustees. All of the income from these investments is distributed annually to provide Community Grants, assistance to Designated Organizations and Scholarships.

Each year, the Chilliwack Foundation provides a number of scholarships to secondary and post-secondary students. In June, 2018 the Chilliwack Foundation awarded over \$48,000 in scholarships to students in the Chilliwack School District.

3. QUESTION PERIOD

The Chair called for questions from the public.

Questions were received regarding:

1. Notification requirements for the use of pesticides and herbicides.
2. Board Policy and the *School Act*.

4. ACTION ITEMS**4.1. BAA Course Approvals**

116.18 Moved by: Trustee Maahs
Seconded by: Trustee Dyck

1. THAT the Board of Education approve the Board/Authority Authorized Course: Leadership 10.
2. THAT the Board of Education approve the Board/Authority Authorized Course: Leadership 11.
3. THAT the Board of Education approve the Board/Authority Authorized Course: Leadership 12.

CARRIED

4.2 5 Year Capital Plan

117.18 Moved by: Trustee Coulter
Seconded by: Trustee Neufeld

THAT the Board of Education approve the Capital Plan as outlined in the attached document.

CARRIED

5. INFORMATION ITEMS**5.1 Reconfiguration – Implementation Advisory Committee Report**

Committee Co-Chairs Trustee Bob Patterson and Superintendent Evelyn Novak provided a summary of the June 4, 2018 Reconfiguration – Implementation Advisory Committee final meeting.

5.2 Operations Report – Annual Facilities Grant

Secretary Treasurer Gerry Slykhuis and Director of Facilities and Transportation Al Van Tassel presented information on the Annual Facilities Grant and spending priorities.

5.3 BCSTA Report

Trustee Coulter provided an update on the BC School Trustees' Association.

5.4 Superintendent's Report

Superintendent Evelyn Novak reported on the following:

Student Success – Strategic Priorities

- Every student a graduate with opportunities beyond graduation.
- Instruction – improving student achievement.
- Community and Culture – meaningful relationships.
- Social Emotional Wellness – sense of belonging, diversity, well-being, safety.
- Resources – effectively supporting goals and key initiatives.

Instruction

- Re-Designed Curriculum
- Provincial Assessments
- District Assessments
- Reconfiguration
- Summer Learning
- Pro D

Resources

- Restored Language
- Facilities – Portables
- Renovations / Additions
- Land Acquisition – new South Side School

Thank you to our staff for their dedication and commitment while working through significant change. Wishing all a rejuvenating summer break, time with family and friends, and relaxation. Looking forward to 2018/2019!

5.5 Trustee Reports**Trustee Coulter reported on the following:**

- Attended the CSS Awards and Commencement and the SSS Commencement.

Trustee Dyck reported on the following:

- Attended all Awards and Commencements.
- Reviewed scholarship applications.

Trustee Krahn reported on the following:

- May 31 – attended the Chilliwack Foundation Meeting.
- June 5- attended the SSS Awards Night.
- June 6- attended the FVDES Awards/Commencement Celebration.
- June 6 – attended the CSS Awards Night.
- June 7 – attended the Superintendent's Breakfast with Administrators and Excluded Staff.
- June 8 – attended the SSS Commencement Celebration.
- June 9 – attended the CSS Commencement Celebration.
- Attended two Chair/Vice Chair and Senior Admin Agenda Planning Meetings.

Trustee Maahs reported on the following:

- Notice of Motion for September 18, 2018 Regular Board Meeting – That the Board of Education seek legal advice regarding Policy 601: Learning Resources.
- Video of teacher Joe Massie and the SSS agriculture program.

Trustee Neufeld reported on the following:

- Attended Awards and Commencements.

Trustee Patterson reported on the following:

- Co-Chaired the Reconfiguration – Implementation Advisory Committee Meeting on June 4.
- Attended the SSS Awards Ceremony on June 5.
- Attended the CSS Commencement Ceremonies on Saturday, June 9.

5.6 May 29, 2018 In-Camera Board Meeting Summary

Trustees: Paul McManus, Walt Krahn, Dan Coulter, Silvia Dyck, Barry Neufeld, Bob Patterson

Staff: Evelyn Novak, Gerry Slykhuis, Rohan Arul-Pragasam, Al Van Tassel, Tamara Ilersich, Donna Vogel

1. Property Acquisition
2. RFP Functional Requirements
3. PVP Assignments
4. Application for Exemption from Union Dues
5. Human Resources Report
6. BCPSEA Report

5.7 Next Board of Education Meeting Date

**Tuesday, September 18, 2018
7:00 pm
School District Office**

6. QUESTION PERIOD ON AGENDA ITEMS

The Chair called for questions from the public regarding agenda items.

Questions were received regarding:

- Process for identifying playground equipment priorities.
- DPAC support for Board of Education priorities.

7. ADJOURNMENT

The meeting was adjourned at 9:32 p.m.

Board Chair

Secretary-Treasurer

BOARD OF EDUCATION

PRESENTATION

DATE: September 18, 2018

TO: Board of Education

FROM: Galen Soon, Acting Vice-Principal of Summer Learning 2018

RE: **2018 SUMMER LEARNING PROGRAM**

BACKGROUND:

The Chilliwack School District's 2018 Summer Learning (SL) Program was held at the Chilliwack Secondary site at 46361 Yale Road. The program administrator was Acting Vice Principal Galen Soon.

The total number of students who attended the SL program was 601. These students were at the elementary level (459), middle school level (83) and high school level (59). The high school program consisted of students in a class called Sustainable Vegetable Production 12, which took place at the Sardis Secondary School Farm on Richardson Avenue.

This year's program saw increased diversification of program offerings including: Outdoor Adventures, Writing Warriors, and Augmentative and Alternative Communication (AAC) Support. The Summer Learning program experienced exponential growth of students with exceptionalities growing from 57 students in 2017 to 93 students in 2018. Students with low incidence designations increased nearly threefold from 2017. Targeted special education supports were provided as part of Summer Learning 2018 through supplemental funding from the Ministry of Education. Specialized support included nine Education Assistants (EAs), an Occupational Therapist (OT) and an AAC support teacher.

In addition, there was a focus on increasing the respect and understanding amongst all students and staff of the language, culture, governance and history of the Sto:lo and all aboriginal peoples. This was possible through a partnership with the Aboriginal Education Department, bannock making and a visit to the Sto:lo longhouse where students enrolled in the Summit program participated in the Kairos blanket activity, which provided participants an opportunity to learn about the impact of colonization on indigenous communities.

There were 28 teachers, 9 EAs and 1 Acting Vice Principal for a total of 38 staff who supported learners at Summer Learning.

BOARD OF EDUCATION

PRESENTATION

DATE: September 18, 2018

TO: Board of Education

FROM: Brenda Point – District Vice Principal, Aboriginal Education

RE: **2018 Mind Over Metal Camp**

BACKGROUND:

The CWB Welding foundation hosted a Mind over Metal camp in collaboration with the SD #33 Aboriginal Education Department and Sardis Secondary School from August 20 to August 24, 2018. Mind over Metal was a week-long introductory welding camp for students ages 12-15. The goal of the Mind over Metal camps is to provide an opportunity for students in this age range, who may otherwise not have the opportunity to be introduced to the welding trade, to try welding in a safe, learning environment. Mind over Metal is an initiative that was started by the CWB Welding Foundation three years ago with two pilot camps. Since then, Mind over Metal has expanded to an anticipated 82 camps this year, hosted at high schools and post-secondary schools across the country. The camp at Sardis Secondary was sponsored by LNG Canada and focused on Indigenous youth, from the Stó:lō Nation and surrounding area.

BOARD OF EDUCATION

DECISION REPORT

DATE: September 18, 2018
TO: Board of Education
FROM: Walt Krahn, Audit Committee Chair
RE: **AUDIT COMMITTEE REPORT**

RECOMMENDATION:

THAT the Board of Education receive the Audit Committee Meeting Report of September 10, 2018 as presented.

Minutes



AUDIT COMMITTEE MEETING

Meeting Held Wednesday, September 10, 2018 – 10:00 a.m.
School District Office

Attendance:	Walt Krahn Barry Neufeld Bob Patterson Don Davis	Chair Trustee (exited meeting at 11:25 a.m.) Trustee Community Member
Staff:	Evelyn Novak Gerry Slykhuis Mark Friesen Cathy Meeres	Superintendent Secretary Treasurer Assistant Secretary Treasurer Executive Assistant
Also Attending:	Silvia Dyck Paul McManus Heather Maahs Tim Holloway Scott Robertson	Trustee Trustee Trustee KPMG (Exited meeting after agenda item 4) KPMG (Exited meeting after agenda item 4)

1. CALL TO ORDER

Meeting was called to order at 10:07 a.m. Trustee Krahn welcomed those in attendance and introductions were made.

2. APPROVAL OF AGENDA

Mover: Bob Patterson
Second: Don Davis

THAT the agenda be approved as circulated.

CARRIED

3. APPROVAL OF MINUTES

Mover: Don Davis
Second: Bob Patterson

THAT the minutes of the May 9, 2018 meeting be approved as circulated.

CARRIED

4. AUDIT/YEAR-END REVIEW - KPMG

Tim Holloway and Scott Robertson of KPMG reviewed the Audit Findings Report and Audited Financial Statements for School District 33 (Chilliwack) for the year ended June 30, 2018.

An explanation was provided for each key area of audit focus including Capital, Employee Future Benefits and Salaries as well as the Classroom Enhancement Funding (CEF). Overall, the audit is consistent with the prior year and there are no issues to note. One unadjusted difference of \$0.06 million was identified relating to the District's prepaid health and dental benefit costs prematurely recorded to wages. This is an asset to the District and the District's handling of this adjustment is consistent with most other districts.

The Secretary Treasurer reviewed the reserve summary analysis and gave further details of the unrestricted and restricted surplus. A balance of \$5,565,628 of unrestricted and \$62,433,313 of restricted surplus remains. \$5.0 million of this is committed to a new Southside School.

Tim Holloway, KPMG will attend the public Board meeting on September 18, 2018 to present the Audit Findings Report and Audited Financial Statements.

11:06 a.m. – District staff exited the meeting. Trustees were provided an opportunity for discussion with Tim Holloway and Scott Robertson, KPMG.

11:25 – District staff returned to the meeting.

5. FINANCIAL AUDIT SERVICES – DRAFT REQUEST FOR PROPOSAL (RFP)

Mark Friesen, Assistant Secretary Treasurer, provided a review of the draft Request for Proposal for Financial Audit Services. KPMG's contract term will conclude upon completion of the audit for the 2017/18 fiscal year.

A final version of the RFP will be posted on BCBid October 29, 2018. Following this, a formal evaluation and selection process will take place with evaluation results presented to the Board in January 2019. The contract term will be 5 years without an option to extend. The successful proponent will commence their work with the district for the 2018/19 fiscal year.

6. ADJOURNMENT

The meeting was adjourned at 11:40 a.m.

BOARD OF EDUCATION

DECISION REPORT

DATE: September 18, 2018
TO: Board of Education
FROM: Gerry Slykhuis, Secretary Treasurer
RE: **2017-2018 AUDITED FINANCIAL STATEMENTS**

RECOMMENDATION:

THAT the Board approve the 2017-2018 Audited Financial Statements and forward to the Ministry of Education.

BACKGROUND:

The Secretary Treasurer and Tim Holloway, Lead Audit Engagement Partner – KPMG, will present the 2017-2018 Audited Financial Statements included in this package.

Audited Financial Statements of

School District No. 33 (Chilliwack)

June 30, 2018

School District No. 33 (Chilliwack)

June 30, 2018

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School District No. 33 (Chilliwack)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 33 (Chilliwack) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 33 (Chilliwack) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 33 (Chilliwack) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 33 (Chilliwack)

DRAFT	
Signature of the Comptroller of Education	Date Signed
Signature of the Superintendent	Date Signed

Signature of the Secretary Treasurer

Date Signed



KPMG LLP
32575 Simon Avenue
Abbotsford BC V2T 4W6
Canada
Telephone (604) 854-2200
Fax (604) 853-2756

INDEPENDENT AUDITORS' REPORT

To the Board of Education of the School District No. 33 (Chilliwack), and
To the Minister of Education, Province of British Columbia

We have audited the accompanying financial statements of School District No. 33 (Chilliwack), which comprise the statement of financial position as at June 30, 2018 and the statements of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements of School District No. 33 (Chilliwack) as at and for the year ended June 30, 2018 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describe the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards.

Chartered Professional Accountants

September xx, 2018

Abbotsford, Canada

School District No. 33 (Chilliwack)

Statement 1

Statement of Financial Position

As at June 30, 2018

	2018 Actual \$	2017 Actual \$
Financial Assets		
Cash and Cash Equivalents	30,196,176	34,034,685
Accounts Receivable		
Due from Province - Ministry of Education	574,544	
Due from LEA/Direct Funding	672,079	414,849
Other (Note 3)	380,986	278,012
Total Financial Assets	31,823,785	34,727,546
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	14,011,906	13,724,871
Unearned Revenue (Note 5)	1,197,602	1,271,712
Deferred Revenue (Note 6)	2,039,384	2,513,918
Deferred Capital Revenue (Note 7)	160,668,739	160,920,470
Employee Future Benefits (Note 8)	3,518,896	3,453,572
Other Liabilities	934,581	934,444
Total Liabilities	182,371,108	182,818,987
Net Financial Assets (Debt)	(150,547,323)	(148,091,441)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	218,002,793	210,354,280
Restricted Assets (Endowments) (Note 11)	73,261	73,261
Prepaid Expenses	470,210	982,417
Total Non-Financial Assets	218,546,264	211,409,958
Accumulated Surplus (Deficit) (Note 19)	67,998,941	63,318,517

Contractual Obligations (Note 15)

Contingent Liabilities (Note 16)

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

DRAFT

DRAFT - Not Finalized

August 27, 2018 13:27

The accompanying notes are an integral part of these financial statements.

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School District No. 33 (Chilliwack)

Statement 2

Statement of Operations

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	137,410,049	138,111,951	129,423,286
Other	190,498	283,925	159,487
Municipal Grants Spent on Sites	1,697,626	1,697,626	
Tuition	1,411,000	1,453,591	1,398,754
Other Revenue	5,563,015	6,465,401	5,560,616
Rentals and Leases	350,000	350,919	429,838
Investment Income	306,000	471,361	357,777
Amortization of Deferred Capital Revenue	6,806,783	6,769,361	6,830,892
Total Revenue	<u>153,734,971</u>	<u>155,604,135</u>	<u>144,160,650</u>
Expenses			
Instruction	123,025,940	120,547,036	113,424,565
District Administration	3,994,645	3,837,990	3,867,385
Operations and Maintenance	22,829,916	22,855,146	21,807,266
Transportation and Housing	3,678,981	3,683,539	3,365,090
Total Expense	<u>153,529,482</u>	<u>150,923,711</u>	<u>142,464,306</u>
Surplus (Deficit) for the year	<u>205,489</u>	<u>4,680,424</u>	<u>1,696,344</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		63,318,517	61,622,173
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>67,998,941</u></u>	<u><u>63,318,517</u></u>

School District No. 33 (Chilliwack)

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Surplus (Deficit) for the year	205,489	4,680,424	1,696,344
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(13,105,194)	(15,483,295)	(2,285,811)
Amortization of Tangible Capital Assets	7,899,369	7,834,782	7,876,169
Total Effect of change in Tangible Capital Assets	(5,205,825)	(7,648,513)	5,590,358
Acquisition of Prepaid Expenses		(470,210)	(982,415)
Use of Prepaid Expenses		982,417	327,150
Total Effect of change in Other Non-Financial Assets	-	512,207	(655,265)
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	(5,000,336)	(2,455,882)	6,631,437
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		(2,455,882)	6,631,437
Net Financial Assets (Debt), beginning of year		(148,091,441)	(154,722,878)
Net Financial Assets (Debt), end of year		(150,547,323)	(148,091,441)

School District No. 33 (Chilliwack)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2018

	2018 Actual \$	2017 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	4,680,424	1,696,344
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(934,748)	166,441
Prepaid Expenses	512,207	(655,265)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	287,035	208,037
Unearned Revenue	(74,110)	30,416
Deferred Revenue	(474,534)	171,787
Employee Future Benefits	65,324	89,758
Other Liabilities	137	244,062
Amortization of Tangible Capital Assets	7,834,782	7,876,169
Amortization of Deferred Capital Revenue	(6,769,361)	(6,830,892)
Recognition of Deferred Capital Revenue Spent on Sites	(3,843,601)	(4,025)
Bylaw Capital Spent on Non-Capital Items	(2,224,329)	(1,425,166)
Total Operating Transactions	(940,774)	1,567,666
Capital Transactions		
Tangible Capital Assets Purchased	(10,953,179)	(2,051,903)
Tangible Capital Assets -WIP Purchased	(4,530,116)	(233,908)
Total Capital Transactions	(15,483,295)	(2,285,811)
Financing Transactions		
Capital Revenue Received	12,585,560	3,156,697
Total Financing Transactions	12,585,560	3,156,697
Net Increase (Decrease) in Cash and Cash Equivalents	(3,838,509)	2,438,552
Cash and Cash Equivalents, beginning of year	34,034,685	31,596,133
Cash and Cash Equivalents, end of year	30,196,176	34,034,685
Cash and Cash Equivalents, end of year, is made up of:		
Cash	30,196,176	34,034,685
	30,196,176	34,034,685

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 1 AUTHORITY AND PURPOSE

The School District operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 33 (Chilliwack)", and operates as "School District No. 33 (Chilliwack)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 33 (Chilliwack) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the School District are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the School District are as follows:

a) Basis of accounting

The financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

The Budget Transparency and Accountability Act requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 257/2010 requires all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections effective their first fiscal year commencing after January 1, 2012.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

For British Columbia tax-payer supported organizations, these contributions include government transfers and externally restricted contributions.

The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires that

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

As a result, revenue recognized in the statement of operations and certain related deferred capital contributions would be recorded differently under Canadian Public Sector Accounting Standards.

b) Cash and Cash Equivalents

Cash and cash equivalents include deposits in the Provincial Ministry of Finance Central Deposit Program that are readily convertible to known amounts of cash and that are subject to insignificant risk of change in value. These cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

Accounts receivable are measured at amortized cost and shown net of allowance for doubtful accounts.

d) Unearned Revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.

e) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2 (l).

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2 (a) for the impact of this policy on these financial statements.

f) Contaminated Sites

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- (i) An environmental standard exists;
- (ii) Contamination exceeds the environmental standard;
- (iii) The School District is directly responsible or accepts responsibility;
- (iv) It is expected that future economic benefits will be given up; and
- (v) A reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

g) Employee Future Benefits

i) Post-Employment Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The most recent valuation of the obligation was performed at March 31, 2016 and projected to March 31, 2019. The next valuation will be performed at March 31, 2019 for use at June 30, 2019. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

ii) Pension Plans

The School District and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

h) Asset Retirement Obligations

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

i) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

Buildings	40 years
Furniture & Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

j) Prepaid Expenses

Prepaid expenses consist of unexpired insurance premiums and other prepaid amounts which will be amortized over the term of the policies, or in the period the actual expense relates to, respectively.

Materials and supplies held for use within the School District are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

k) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Notes 12 – Interfund Transfers and Note 19 – Accumulated Surplus).

l) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful life of the assets. Donated sites are recorded as revenue at fair market value when received or receivable.

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2 (a) for the impact of this policy on these financial statements.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

m) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to related programs.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

n) Endowment Contributions

Endowment contributions are reported as revenue on the Statement of Operations when received. Investment income earned on endowment principal is recorded as deferred revenue if it meets the definition of a liability and is recognized as revenue in the year related expenses (disbursements) are incurred. If the investment income earned does not meet the definition of a liability, it is recognized as revenue in the year it is earned. Endowment assets are reported as restricted non-financial assets on the Statement of Financial Position.

o) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities and other liabilities.

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

p) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2 a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Trade receivables	\$ 97,987	\$ 75,125
GST Receivable	127,493	79,334
Rent Receivable	11,233	48,121
Council of Ministers of Ed. (French Monitor)	-	14,928
Chilliwack Teachers Assoc.	19,818	28,014
CUPE 411	47,843	-
Simon Fraser University	11,120	21,902
Other	65,492	10,588
	<u>\$ 380,986</u>	<u>\$ 278,012</u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Trade payables	\$ 1,850,496	\$ 998,576
Salaries and benefits payable	10,845,223	10,938,813
Accrued vacation pay	529,810	554,730
Construction holdbacks	-	338,648
Other	786,377	894,104
	<u>\$14,011,906</u>	<u>\$13,724,871</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 5 UNEARNED REVENUE

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Balance, beginning of year	\$ 1,271,712	\$ 1,241,296
Increase:		
Tuition fees	1,379,481	1,473,465
Bus fees	-	73,745
	<u>1,379,481</u>	<u>1,547,210</u>
Decrease:		
Tuition fees	1,453,591	1,398,754
Bus fees	-	118,040
	<u>1,453,591</u>	<u>1,516,794</u>
Balance, end of year	<u>\$ 1,197,602</u>	<u>\$ 1,271,712</u>

NOTE 6 DEFERRED REVENUE

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled.

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Balance, beginning of year	\$ 2,513,918	\$ 2,342,131
Increase: Contributions received		
Provincial Grants – Ministry of Education	9,352,938	5,412,550
Provincial Grants - Other	13,600	
Other	3,527,334	3,038,868
Investment income	29,202	16,896
	<u>12,923,074</u>	<u>8,468,314</u>
Decrease:		
Expenses	13,397,608	8,296,527
	<u>13,397,608</u>	<u>8,296,527</u>
Net changes for the year	<u>(474,534)</u>	<u>171,787</u>
Balance, end of year	<u>\$ 2,039,384</u>	<u>\$ 2,513,918</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 7 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

	Deferred Capital 2018	Unspent Capital 2018	Total Deferred Capital Revenue 2018	Total Deferred Capital Revenue 2017
Balance, beginning of year	\$156,107,196	\$4,813,274	\$160,920,470	\$166,023,856
Increase:				
Transfer from Unspent – Capital Additions	4,723,144		4,723,144	778,157
Transfer from Unspent – Work in Progress	3,464,024		3,464,024	-
Provincial Grants – Ministry of Education		11,926,349	11,926,349	2,251,680
Other Income		659,211	659,211	905,017
	8,187,168	12,585,560	20,772,728	3,934,854
Decrease:				
Amortization of Deferred Capital	6,769,361		6,769,361	6,830,892
Capital Additions–transfer to Deferred Capital		4,723,144	4,723,144	778,157
Work in Progress–transfer to Deferred Capital		3,464,024	3,464,024	-
Site Purchases - transfer to Revenue		3,843,601	3,843,601	4,025
Facility Improvements Not Capitalized		2,224,329	2,224,329	1,425,166
	6,769,361	14,255,098	21,024,459	9,038,240
Net changes for the year	1,417,807	(1,669,538)	(251,731)	(5,103,386)
Balance, end of year	\$157,525,003	\$3,143,736	\$160,668,739	\$160,920,470

NOTE 8 EMPLOYEE FUTURE BENEFITS

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)

	June 30, 2018	June 30, 2017
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 3,854,092	\$ 3,851,537
Service Cost	317,744	320,203
Interest Cost	110,730	100,138
Benefit Payments	(433,337)	(311,761)
Actuarial (Gain) Loss	172,799	(106,025)
Accrued Benefit Obligation – March 31	<u>\$4,022,028</u>	<u>\$3,854,092</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 4,022,028	\$ 3,854,092
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(4,022,028)	(3,854,092)
Employer Contributions After Measurement Date	199,401	209,430
Benefits Expense After Measurement Date	(118,101)	(107,118)
Unamortized Net Actuarial (Gain) Loss	421,832	298,208
Accrued Benefit Asset (Liability) - June 30	<u>\$ (3,518,896)</u>	<u>\$ (3,453,572)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	\$ 3,453,572	\$ 3,363,814
Net Expense for Fiscal Year	488,632	480,031
Employer Contributions	(423,308)	(390,274)
Accrued Benefit Liability - June 30	<u>\$ 3,518,896</u>	<u>\$ 3,453,572</u>
Components of Net Benefit Expense		
Service Cost	\$ 327,433	\$ 319,588
Interest Cost	112,024	102,786
Amortization of Net Actuarial (Gain)/Loss	49,175	57,657
Net Benefit Expense	<u>\$ 488,632</u>	<u>\$ 480,031</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)

Discount Rate - April 1	2.75%	2.50%
Discount Rate - March 31	2.75%	2.75%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	12.5	12.5

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value

	Net Book Value June 30, 2018	Net Book Value June 30, 2017
Sites	\$ 42,408,511	\$ 36,995,654
Buildings	164,273,629	167,103,841
Buildings - work in progress	4,764,024	233,908
Furniture & Equipment	4,127,751	4,151,550
Vehicles	2,065,806	1,506,586
Computer Software	148,079	207,625
Computer Hardware	214,993	155,116
Total	\$218,002,793	\$210,354,280

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2018

Cost:	Balance at July 1, 2017	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2018
Sites	\$ 36,995,654	\$ 5,412,857		\$ -	\$ 42,408,511
Buildings	265,968,342	3,545,284		-	269,513,626
Buildings - work in progress	233,908	4,530,116		-	4,764,024
Furniture & Equipment	8,656,178	837,941	(915,490)	-	8,578,629
Vehicles	4,526,745	1,005,860	(1,126,552)	-	4,406,053
Computer Software	369,226	15,888		-	385,114
Computer Hardware	309,685	135,349		-	445,034
Total	\$ 317,059,738	\$ 15,483,295	\$ (2,042,042)	\$ -	\$ 330,500,991

Accumulated Amortization:	Balance at July 1, 2017	Additions	Disposals	Balance at June 30, 2018
Sites	\$ -			\$ -
Buildings	98,864,501	6,375,496		105,239,997
Furniture & Equipment	4,504,628	861,740	(915,490)	4,450,878
Vehicles	3,020,159	446,640	(1,126,552)	2,340,247
Computer Software	161,601	75,434		237,035
Computer Hardware	154,569	75,472		230,041
Total	\$ 106,705,458	\$ 7,834,782	\$ (2,042,042)	\$ 112,498,198

June 30, 2017

Cost:	Balance at July 1, 2016	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2017
Sites	\$ 36,107,540	\$ 888,114	\$ -		\$ 36,995,654
Buildings	265,396,957	571,385			265,968,342
Buildings - work in progress	-	233,908			233,908
Furniture & Equipment	10,833,307	210,862	(2,387,991)		8,656,178
Vehicles	4,295,643	322,526	(91,424)		4,526,745
Computer Software	310,210	59,016			369,226
Computer Hardware	309,685				309,685
Total	\$ 317,253,342	\$ 2,285,811	\$ (2,479,415)	\$ -	\$ 317,059,738

Accumulated Amortization:	Balance at July 1, 2016	Additions	Disposals	Balance at June 30, 2017
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	92,533,806	6,330,695		98,864,501
Furniture & Equipment	5,918,145	974,474	(2,387,991)	4,504,628
Vehicles	2,670,464	441,119	(91,424)	3,020,159
Computer Software	93,657	67,944		161,601
Computer Hardware	92,632	61,937		154,569
Total	\$ 101,308,704	\$ 7,876,169	\$ (2,479,415)	\$ 106,705,458

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 10 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2016, the Teachers' Pension Plan has about 45,000 active members and approximately 37,000 retired members. As of December 31, 2016, the Municipal Pension Plan has about 193,000 active members, including approximately 24,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate is then adjusted to the extent there is amortization of any funding deficit.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2014, indicated a \$449 million surplus for basic pension benefits on a going concern basis. As a result of the 2014 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, the employer basic contribution rate decreased.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rate remained unchanged.

The School District paid \$11,631,433 for employer contributions to the plans for the year ended June 30, 2018 (2017: \$10,927,450).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2017, with results available in 2018. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 11 RESTRICTED ASSETS - ENDOWMENT FUNDS

Donors have placed restrictions on their contributions to the endowment funds of the School District. One restriction is that the original contribution should not be spent.

Name of Endowment	Balance July 1, 2017	Contributions	Balance July 1, 2018
Brunt	\$ 30,000	\$ -	\$ 30,000
Nelson	10,000	-	10,000
Newberry	13,000	-	13,000
Ford Mountain	20,261	-	20,261
Total	<u>\$ 73,261</u>	<u>\$ -</u>	<u>\$ 73,261</u>

NOTE 12 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2018, were as follows:

- A transfer in the amount of \$817,179 (2017 - \$385,633) was made from the operating fund to the capital fund for capital equipment purchases.
- A transfer in the amount of \$1,569,256 was made from the operating fund to the capital fund for a property purchase.

NOTE 13 RELATED PARTY TRANSACTIONS

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

NOTE 14 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 13, 2018. The Board adopted a preliminary annual budget on May 23, 2017. The amended budget is used for comparison purposes, as these are based on actual student enrollments. The difference between the two budgets is as follows:

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 14 BUDGET FIGURES (Continued)

	2018 Amended	2018 Preliminary	Difference
Revenues			
Provincial Grants			
Ministry of Education	\$137,410,049	\$141,854,823	\$ (4,444,774)
Other	190,498	120,000	70,498
Municipal Grants Spent on Sites	1,697,626		1,697,626
Tuition	1,411,000	1,436,000	(25,000)
Other Revenue	5,563,015	2,439,690	3,123,325
Rentals and Leases	350,000	400,000	(50,000)
Investment Income	306,000	281,000	25,000
Amortization of Deferred Capital Revenue	6,806,783	6,774,802	31,981
Total Revenue	153,734,971	153,306,315	428,656
Expenses			
Instruction	123,025,940	124,377,948	(1,352,008)
District Administration	3,994,645	3,953,177	41,468
Operations and Maintenance	22,829,916	21,777,427	1,052,489
Transportation and Housing	3,678,981	3,564,987	113,994
Total Expenses	153,529,482	153,673,539	(144,057)
Surplus (Deficit) for the year	205,489	(367,224)	572,713
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets			
From Local Capital	(3,593,842)	(2,345,000)	(1,248,842)
From Deferred Capital Revenue	(9,511,352)	-	(9,511,352)
Total Acquisition of Tangible Capital Assets	(13,105,194)	(2,345,000)	(10,760,194)
Amortization of Tangible Capital Assets	7,899,369	7,852,904	46,465
Total Effect of change in Tangible Capital Assets	(5,205,825)	5,507,904	(10,713,729)
(Increase) Decrease in Net Financial Assets	\$ (5,000,336)	\$ 5,140,680	\$ (10,141,016)

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 15 CONTRACTUAL OBLIGATIONS

The School District has a total of \$4,757,942 of contractual obligations at year end related to the construction or renovation of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met and relate to the unperformed portion of the contracts.

Contractual Commitments:

Unsworth Elementary - Boiler Replacement and Controls	PO	\$ 207,276
Evans Elementary - Mechanical Upgrade and Controls	PO	301,875
Cultus Lake Elementary - Mechanical Upgrade and Controls	PO	721,172
AD Rundle Middle - Handicap Stair Lift	PO	45,000
Promontory Elementary - Addition	CCDC Contract	870,712
Old FVDE - Reno's for Student Services	PO	637,472
Cheam Elementary - Parking Lot Upgrade	PO	226,770
Lockers - Various Sites	PO	129,063
DDC Portable Controls - Various Sites	PO	35,241
Chilliwack Secondary - Classroom and Foods Room	PO	438,133
Sardis Secondary - Foods Room	PO	241,266
AD Rundle Middle - DDC-V3 Upgrade	Contract	25,000
Evans Elementary - DDC-V3 Upgrade	Contract	40,000
Portable Classroom Purchase	PO	680,786
GW Graham Secondary - Boiler Replacement	PO	85,000
Access Controls - Various Sites	PO	48,176
Facilities - Flooring	PO	25,000
Total Construction Commitments		\$ 4,757,942

NOTE 16 CONTINGENT LIABILITIES

Each year the School District is involved with a number of legal actions and arbitrations. Although the outcomes of these matters are not determinable at this time, management believes they will not have a material adverse effect on the School District's financial position or results of the operation.

NOTE 17 ASSET RETIREMENT OBLIGATION

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolition. The fair value of the liability for asbestos removal or disposal will be recognized in the period in which it is incurred if a reasonable estimate of fair value can be made. As at June 30, 2018, the liability is not reasonably determinable.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 18 EXPENSE BY OBJECT

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Salaries and benefits	\$ 119,622,019	\$ 114,805,150
Services and supplies	23,466,910	19,782,987
Amortization	<u>7,834,782</u>	<u>7,876,169</u>
	<u>\$ 150,923,711</u>	<u>\$ 142,464,306</u>

NOTE 19 ACCUMULATED SURPLUS

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Operating Fund Accumulated Surplus		
Internally Restricted (appropriated by Board for):		
School-based Carry Forwards	\$ 1,144,712	\$ 979,055
FVDES Carry Forward	-	180,446
Aboriginal Education Targeted Funds Unexpended	160,305	228,915
Early Intervention Support	572,000	1,132,000
Student Learning Grant	-	434,211
International Support	<u>30,000</u>	<u>60,000</u>
Total Internally Operating Restricted	<u>1,907,017</u>	<u>3,014,627</u>
 Unrestricted Operating Surplus	 5,272,913	 4,650,712
 Total Operating Fund Accumulated Surplus	 <u>\$ 7,179,930</u>	 <u>\$ 7,665,339</u>
 Special Purpose Funds Surplus	 <u>\$ 73,261</u>	 <u>\$ 73,261</u>
 Capital Fund Accumulated Surplus		
Contingency Reserve-Local Capital	292,715	1,357,586
Investment in Tangible Capital Assets	<u>60,453,035</u>	<u>54,222,331</u>
Total Capital Fund Accumulated Surplus	<u>\$60,745,750</u>	<u>\$55,579,917</u>
 Total Accumulated Surplus	 <u>\$67,998,941</u>	 <u>\$63,318,517</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 20 ECONOMIC DEPENDENCE

The operations of the School District are dependent on continued funding from the Ministry of Education and various governmental agencies to carry out its programs. These financial statements have been prepared on a going concern basis.

NOTE 21 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk

Credit risk is the risk of financial loss to an institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash and accounts receivable.

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most accounts receivable are due from the Province and are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions or with the Provincial Ministry of Finance Central Deposit Program.

b) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. It is management's opinion that the School District is not exposed to significant interest rate risk.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 21 RISK MANAGEMENT (Continued)

c) Liquidity risk

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

d) Fair value of financial instruments:

Public Sector Accounting Standards define the fair value of a financial instrument as the amount at which the instrument could be exchanged in a current transaction between willing parties.

The School District uses the following methods and assumptions to estimate the fair value of each class of financial instruments for which the carrying amounts are included in the Statement of Financial Position under the following captions:

- (i) Cash and cash equivalents, accounts receivable, investments, accounts payables and accrued liabilities – the carrying amounts approximate fair value because of the short maturity of the instruments.

The financial instruments measured at fair value held within each investment are classified according to a hierarchy which includes three levels, reflecting the reliability of the inputs involved in the fair value determination. The different levels are defined as follows:

- (i) Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities
- (ii) Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)
- (iii) Level 3: Inputs for the assets or liability that are not based on observable market data (unobservable inputs).

The School District's Instruments are all considered to be level 1 financial instruments for which the fair value is determined based on quoted prices in active markets. Changes in financial instruments valuation methods or in the availability of market observable inputs may result in a transfer between levels. During the year there were no significant transfers of securities between different levels.

Risk Management and Insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

School District No. 33 (Chilliwack)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Actual	2017 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,665,339	73,261	55,579,917	63,318,517	61,622,173
Changes for the year					
Surplus (Deficit) for the year	1,901,026		2,779,398	4,680,424	1,696,344
Interfund Transfers					
Local Capital	(2,386,435)		2,386,435	-	
Net Changes for the year	(485,409)	-	5,165,833	4,680,424	1,696,344
Accumulated Surplus (Deficit), end of year - Statement 2	7,179,930	73,261	60,745,750	67,998,941	63,318,517

School District No. 33 (Chilliwack)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	123,548,111	124,122,438	122,760,978
Other	120,000	179,513	150,717
Tuition	1,411,000	1,453,591	1,398,754
Other Revenue	2,400,961	2,820,617	2,522,872
Rentals and Leases	350,000	350,919	429,838
Investment Income	279,000	440,940	333,147
Total Revenue	128,109,072	129,368,018	127,596,306
Expenses			
Instruction	110,323,562	107,605,959	105,623,430
District Administration	3,994,645	3,837,990	3,867,385
Operations and Maintenance	13,182,820	12,786,144	12,451,658
Transportation and Housing	3,232,596	3,236,899	2,923,971
Total Expense	130,733,623	127,466,992	124,866,444
Operating Surplus (Deficit) for the year	(2,624,551)	1,901,026	2,729,862
Budgeted Appropriation (Retirement) of Surplus (Deficit)	5,141,301		
Net Transfers (to) from other funds			
Local Capital	(2,516,750)	(2,386,435)	(385,633)
Other			(1,311,000)
Total Net Transfers	(2,516,750)	(2,386,435)	(1,696,633)
Total Operating Surplus (Deficit), for the year	-	(485,409)	1,033,229
Operating Surplus (Deficit), beginning of year		7,665,339	6,632,110
Operating Surplus (Deficit), end of year		7,179,930	7,665,339
Operating Surplus (Deficit), end of year			
Internally Restricted		1,907,017	3,014,627
Unrestricted		5,272,913	4,650,712
Total Operating Surplus (Deficit), end of year		7,179,930	7,665,339

School District No. 33 (Chilliwack)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	123,360,037	124,084,969	121,802,361
DISC/LEA Recovery	(1,922,541)	(2,292,396)	(1,922,541)
Other Ministry of Education Grants			
Pay Equity	864,624	864,624	864,624
Funding for Graduated Adults	120,000	215,893	205,697
Transportation Supplement	329,456	329,456	329,456
Economic Stability Dividend		82,162	72,116
Return of Administrative Savings	603,535	603,535	603,535
Carbon Tax Grant	85,000	108,296	92,462
Student Learning Grant			688,939
FSA Marking	14,000	14,329	14,329
Other Grants		17,830	10,000
Benefit Funding	94,000	93,740	
Total Provincial Grants - Ministry of Education	123,548,111	124,122,438	122,760,978
Provincial Grants - Other	120,000	179,513	150,717
Tuition			
Offshore Tuition Fees	1,411,000	1,453,591	1,398,754
Total Tuition	1,411,000	1,453,591	1,398,754
Other Revenues			
LEA/Direct Funding from First Nations	1,922,541	2,292,400	1,921,348
Miscellaneous			
Distance Learning Course Fees	50,000	29,183	168,615
Print Shop Recoveries	65,000	77,483	63,649
Donations			4,700
Transportation Fee Revenue	120,000	126,245	101,339
Energy Program Revenue	120,000	67,797	141,760
Other Miscellaneous	123,420	149,084	121,461
Textbook Deposit Revenue		78,425	
Total Other Revenue	2,400,961	2,820,617	2,522,872
Rentals and Leases	350,000	350,919	429,838
Investment Income	279,000	440,940	333,147
Total Operating Revenue	128,109,072	129,368,018	127,596,306

School District No. 33 (Chilliwack)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Salaries			
Teachers	52,976,543	52,443,074	50,890,968
Principals and Vice Principals	7,240,577	7,114,280	7,076,575
Educational Assistants	9,282,571	9,108,719	8,619,473
Support Staff	11,819,041	11,562,880	11,151,852
Other Professionals	2,767,229	2,802,497	2,794,881
Substitutes	7,889,519	7,183,838	8,065,690
Total Salaries	91,975,480	90,215,288	88,599,439
Employee Benefits	21,027,347	20,644,564	20,374,340
Total Salaries and Benefits	113,002,827	110,859,852	108,973,779
Services and Supplies			
Services	5,957,009	5,258,952	5,395,477
Student Transportation	10,100	7,296	8,622
Professional Development and Travel	1,139,046	1,071,611	817,614
Rentals and Leases	29,000	24,392	28,343
Dues and Fees	233,019	219,731	217,129
Insurance	377,000	434,047	272,543
Supplies	7,708,925	7,227,703	6,749,838
Utilities	2,276,697	2,363,408	2,403,099
Total Services and Supplies	17,730,796	16,607,140	15,892,665
Total Operating Expense	130,733,623	127,466,992	124,866,444

School District No. 33 (Chilliwack)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	42,561,820	1,064,468	140	601,554	-	4,928,154	49,156,136
1.03 Career Programs	113,634	-	-	461,158	71,444	1,748	647,984
1.07 Library Services	1,247,580	51,468	-	94,294	-	82,329	1,475,671
1.08 Counselling	1,920,140	-	-	-	-	253,219	2,173,359
1.10 Special Education	5,079,648	243,665	8,008,040	83,894	-	1,090,968	14,506,215
1.30 English Language Learning	849,358	29,653	-	-	-	13,163	892,174
1.31 Aboriginal Education	373,376	-	1,100,539	35,536	74,090	41,210	1,624,751
1.41 School Administration	-	5,410,146	-	2,517,760	317,202	82,014	8,327,122
1.60 Summer School	84,083	20,225	-	539	-	-	104,847
1.61 Continuing Education	86,691	-	-	3,810	-	-	90,501
1.62 International and Out of Province Students	126,744	109,815	-	21,135	-	511	258,205
1.64 Other	-	-	-	122,232	89,060	-	211,292
Total Function 1	52,443,074	6,929,440	9,108,719	3,941,912	551,796	6,493,316	79,468,257
4 District Administration							
4.11 Educational Administration	-	-	-	-	761,059	-	761,059
4.40 School District Governance	-	-	-	-	134,578	-	134,578
4.41 Business Administration	-	184,840	-	549,687	862,791	2,542	1,599,860
Total Function 4	-	184,840	-	549,687	1,758,428	2,542	2,495,497
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	80,899	416,057	-	496,956
5.50 Maintenance Operations	-	-	-	4,814,115	-	408,473	5,222,588
5.52 Maintenance of Grounds	-	-	-	673,199	-	7,671	680,870
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	5,568,213	416,057	416,144	6,400,414
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	134,138	76,216	-	210,354
7.70 Student Transportation	-	-	-	1,368,930	-	271,836	1,640,766
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	-	-	1,503,068	76,216	271,836	1,851,120
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	52,443,074	7,114,280	9,108,719	11,562,880	2,802,497	7,183,838	90,215,288

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School District No. 33 (Chilliwack)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	49,156,136	11,594,441	60,750,577	6,144,515	66,895,092	67,837,347	65,922,040
1.03 Career Programs	647,984	151,821	799,805	410,312	1,210,117	1,313,592	1,259,720
1.07 Library Services	1,475,671	348,812	1,824,483	136,594	1,961,077	2,023,550	1,771,313
1.08 Counselling	2,173,359	461,532	2,634,891	2,372	2,637,263	2,718,883	2,824,726
1.10 Special Education	14,506,215	3,467,615	17,973,830	1,658,181	19,632,011	20,726,311	18,819,522
1.30 English Language Learning	892,174	210,682	1,102,856	16,516	1,119,372	1,029,480	1,083,078
1.31 Aboriginal Education	1,624,751	357,432	1,982,183	597,179	2,579,362	2,758,346	2,510,268
1.41 School Administration	8,327,122	1,784,789	10,111,911	239,108	10,351,019	10,681,650	10,207,675
1.60 Summer School	104,847	19,165	124,012	4,233	128,245	128,726	154,296
1.61 Continuing Education	90,501	21,531	112,032	7,146	119,178	140,070	144,420
1.62 International and Out of Province Students	258,205	58,117	316,322	307,515	623,837	622,285	595,765
1.64 Other	211,292	39,299	250,591	98,795	349,386	343,322	330,607
Total Function 1	79,468,257	18,515,236	97,983,493	9,622,466	107,605,959	110,323,562	105,623,430
4 District Administration							
4.11 Educational Administration	761,059	132,748	893,807	92,182	985,989	955,728	957,054
4.40 School District Governance	134,578	3,334	137,912	124,154	262,066	289,785	364,665
4.41 Business Administration	1,599,860	300,457	1,900,317	689,618	2,589,935	2,749,132	2,545,666
Total Function 4	2,495,497	436,539	2,932,036	905,954	3,837,990	3,994,645	3,867,385
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	496,956	83,474	580,430	573,075	1,153,505	793,979	829,286
5.50 Maintenance Operations	5,222,588	1,076,222	6,298,810	1,844,493	8,143,303	9,145,732	8,208,709
5.52 Maintenance of Grounds	680,870	143,145	824,015	301,914	1,125,929	966,412	1,010,564
5.56 Utilities	-	-	-	2,363,407	2,363,407	2,276,697	2,403,099
Total Function 5	6,400,414	1,302,841	7,703,255	5,082,889	12,786,144	13,182,820	12,451,658
7 Transportation and Housing							
7.41 Transportation and Housing Administration	210,354	46,756	257,110	90,273	347,383	380,477	329,221
7.70 Student Transportation	1,640,766	343,192	1,983,958	905,558	2,889,516	2,852,119	2,594,750
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	1,851,120	389,948	2,241,068	995,831	3,236,899	3,232,596	2,923,971
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	90,215,288	20,644,564	110,859,852	16,607,140	127,466,992	130,733,623	124,866,444

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School District No. 33 (Chilliwack)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	9,974,357	9,709,195	5,241,887
Other	498	14,426	
Other Revenue	3,162,054	3,644,784	3,037,744
Investment Income	22,000	29,203	16,896
Total Revenue	13,158,909	13,397,608	8,296,527
Expenses			
Instruction	12,702,378	12,941,077	7,801,135
Operations and Maintenance	456,531	456,531	495,392
Total Expense	13,158,909	13,397,608	8,296,527
Special Purpose Surplus (Deficit) for the year	-	-	-
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year		73,261	73,261
Special Purpose Surplus (Deficit), end of year		73,261	73,261
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		73,261	73,261
Total Special Purpose Surplus (Deficit), end of year		73,261	73,261

School District No. 33 (Chilliwack)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		233,161	29,775	222,030	11,084	1,636,888	18,565	35,852	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	456,531	511,038					224,000	49,000	131,292
Provincial Grants - Other									
Other				53,786		3,300,303	7,350		
Investment Income				4,063		25,139			
	456,531	511,038	-	57,849	-	3,325,442	231,350	49,000	131,292
Less: Allocated to Revenue	456,531	740,725	8,294	67,027	11,084	3,516,217	235,529	65,196	131,292
Deferred Revenue, end of year	-	3,474	21,481	212,852	-	1,446,113	14,386	19,656	-
Revenues									
Provincial Grants - Ministry of Education	456,531	740,725	8,294		11,084		228,179	65,196	131,292
Provincial Grants - Other									
Other Revenue				62,964		3,491,077	7,350		
Investment Income				4,063		25,140			
	456,531	740,725	8,294	67,027	11,084	3,516,217	235,529	65,196	131,292
Expenses									
Salaries									
Teachers		168,210				3,960			35,231
Principals and Vice Principals								22,318	
Educational Assistants		379,596							1,249
Support Staff							161,295		
Other Professionals					8,466				
Substitutes		19,332				710		1,775	2,012
	-	567,138	-	-	8,466	4,670	161,295	24,093	38,492
Employee Benefits		173,587			1,818	980	45,632	1,641	8,777
Services and Supplies	456,531		8,294	67,027	800	3,510,567	28,602	39,462	84,023
	456,531	740,725	8,294	67,027	11,084	3,516,217	235,529	65,196	131,292
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2018

	CommunityLINK	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	PRP-AMUT Residential	SWIS	After School Sports Initiatives	Miscellaneous Grants
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	66,687	55,839	186,008			522	826	16,183	498
Add: Restricted Grants									
Provincial Grants - Ministry of Education	702,668			641,405	6,619,210	7,794			10,000
Provincial Grants - Other								13,600	
Other								159,795	6,100
Investment Income									
	702,668	-	-	641,405	6,619,210	7,794	-	173,395	16,100
Less: Allocated to Revenue	655,135	55,839	186,008	641,405	6,521,191	8,316	826	94,761	2,232
Deferred Revenue, end of year	114,220	-	-	-	98,019	-	-	94,817	14,366
Revenues									
Provincial Grants - Ministry of Education	655,135	55,839	186,008	641,405	6,521,191	8,316			
Provincial Grants - Other							826	13,600	
Other Revenue								81,161	2,232
Investment Income									
	655,135	55,839	186,008	641,405	6,521,191	8,316	826	94,761	2,232
Expenses									
Salaries									
Teachers			134,192		5,276,889	4,734		1,175	
Principals and Vice Principals				155,146					
Educational Assistants								4,099	
Support Staff	483,967			59,776					
Other Professionals				10,084					
Substitutes				103,983					
	483,967	-	134,192	328,989	5,276,889	4,734	-	5,274	-
Employee Benefits	122,454		51,816	71,653	1,244,302	1,261		47	
Services and Supplies	48,714	55,839		240,763		2,321	826	89,440	2,232
	655,135	55,839	186,008	641,405	6,521,191	8,316	826	94,761	2,232
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2018

Schedule 3A (Unaudited)

	<u>TOTAL</u>
	<u>\$</u>
Deferred Revenue, beginning of year	2,513,918
Add: Restricted Grants	
Provincial Grants - Ministry of Education	9,352,938
Provincial Grants - Other	13,600
Other	3,527,334
Investment Income	29,202
	<u>12,923,074</u>
Less: Allocated to Revenue	13,397,608
Deferred Revenue, end of year	<u><u>2,039,384</u></u>
Revenues	
Provincial Grants - Ministry of Education	9,709,195
Provincial Grants - Other	14,426
Other Revenue	3,644,784
Investment Income	29,203
	<u>13,397,608</u>
Expenses	
Salaries	
Teachers	5,624,391
Principals and Vice Principals	177,464
Educational Assistants	384,944
Support Staff	705,038
Other Professionals	18,550
Substitutes	127,812
	<u>7,038,199</u>
Employee Benefits	1,723,968
Services and Supplies	4,635,441
	<u>13,397,608</u>
Net Revenue (Expense) before Interfund Transfers	<u>-</u>
Interfund Transfers	<u>-</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 33 (Chilliwack)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2018

	2018	2018 Actual			2017
	Budget	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	3,887,581	4,280,318		4,280,318	1,420,421
Other	70,000	89,986		89,986	8,770
Municipal Grants Spent on Sites	1,697,626	1,697,626		1,697,626	
Investment Income	5,000		1,218	1,218	7,734
Amortization of Deferred Capital Revenue	6,806,783	6,769,361		6,769,361	6,830,892
Total Revenue	12,466,990	12,837,291	1,218	12,838,509	8,267,817
Expenses					
Operations and Maintenance	1,737,581	2,224,329		2,224,329	1,425,166
Amortization of Tangible Capital Assets					
Operations and Maintenance	7,452,984	7,388,142		7,388,142	7,435,050
Transportation and Housing	446,385	446,640		446,640	441,119
Total Expense	9,636,950	10,059,111	-	10,059,111	9,301,335
Capital Surplus (Deficit) for the year	2,830,040	2,778,180	1,218	2,779,398	(1,033,518)
Net Transfers (to) from other funds					
Local Capital	2,516,750		2,386,435	2,386,435	385,633
District Share of Building Project				-	1,311,000
Total Net Transfers	2,516,750	-	2,386,435	2,386,435	1,696,633
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		2,386,434	(2,386,434)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,066,092	(1,066,092)	-	
Total Other Adjustments to Fund Balances		3,452,526	(3,452,526)	-	
Total Capital Surplus (Deficit) for the year	5,346,790	6,230,706	(1,064,873)	5,165,833	663,115
Capital Surplus (Deficit), beginning of year		54,222,331	1,357,586	55,579,917	54,916,802
Capital Surplus (Deficit), end of year		60,453,037	292,713	60,745,750	55,579,917

School District No. 33 (Chilliwack)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2018

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	36,995,654	265,968,342	8,656,178	4,526,745	369,226	309,685	316,825,830
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	2,145,975	3,545,284	90,892	845,755		73,696	6,701,602
Deferred Capital Revenue - Other	1,697,626		167,517				1,865,143
Local Capital	1,569,256		579,532	160,105	15,888	61,653	2,386,434
	5,412,857	3,545,284	837,941	1,005,860	15,888	135,349	10,953,179
Decrease:							
Deemed Disposals			915,490	1,126,552			2,042,042
	-	-	915,490	1,126,552	-	-	2,042,042
Cost, end of year	42,408,511	269,513,626	8,578,629	4,406,053	385,114	445,034	325,736,967
Work in Progress, end of year		4,764,024					4,764,024
Cost and Work in Progress, end of year	42,408,511	274,277,650	8,578,629	4,406,053	385,114	445,034	330,500,991
Accumulated Amortization, beginning of year		98,864,501	4,504,628	3,020,159	161,601	154,569	106,705,458
Changes for the Year							
Increase: Amortization for the Year		6,375,496	861,740	446,640	75,434	75,472	7,834,782
Decrease:							
Deemed Disposals			915,490	1,126,552			2,042,042
		-	915,490	1,126,552	-	-	2,042,042
Accumulated Amortization, end of year		105,239,997	4,450,878	2,340,247	237,035	230,041	112,498,198
Tangible Capital Assets - Net	42,408,511	169,037,653	4,127,751	2,065,806	148,079	214,993	218,002,793

School District No. 33 (Chilliwack)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2018

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	233,908				233,908
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	2,992,325				2,992,325
Deferred Capital Revenue - Other	471,699				471,699
Local Capital	1,066,092				1,066,092
	4,530,116	-	-	-	4,530,116
Net Changes for the Year	4,530,116	-	-	-	4,530,116
Work in Progress, end of year	4,764,024	-	-	-	4,764,024

School District No. 33 (Chilliwack)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2018

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	155,340,978	85,644	680,574	156,107,196
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	4,555,627	94,071	73,446	4,723,144
	4,555,627	94,071	73,446	4,723,144
Decrease:				
Amortization of Deferred Capital Revenue	6,701,377	7,855	60,129	6,769,361
	6,701,377	7,855	60,129	6,769,361
Net Changes for the Year	(2,145,750)	86,216	13,317	(2,046,217)
Deferred Capital Revenue, end of year	153,195,228	171,860	693,891	154,060,979
Work in Progress, beginning of year				-
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	2,992,325	471,699		3,464,024
	2,992,325	471,699	-	3,464,024
Net Changes for the Year	2,992,325	471,699	-	3,464,024
Work in Progress, end of year	2,992,325	471,699	-	3,464,024
Total Deferred Capital Revenue, end of year	156,187,553	643,559	693,891	157,525,003

School District No. 33 (Chilliwack)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2018

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	191,653	464,059	140,842	3,861,085	155,635	4,813,274
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	11,926,349					11,926,349
Provincial Grants - Other			67,556			67,556
Other					25,000	25,000
Investment Income		7,641		37,274		44,915
Municipal Contributions				471,740	50,000	521,740
	11,926,349	7,641	67,556	509,014	75,000	12,585,560
Decrease:						
Transferred to DCR - Capital Additions	4,555,627		94,071		73,446	4,723,144
Transferred to DCR - Work in Progress	2,992,325	471,699				3,464,024
Transferred to Revenue - Site Purchases	2,145,975			1,697,626		3,843,601
Facility Improvements Not Capitalized	2,134,343		89,986			2,224,329
	11,828,270	471,699	184,057	1,697,626	73,446	14,255,098
Net Changes for the Year	98,079	(464,058)	(116,501)	(1,188,612)	1,554	(1,669,538)
Balance, end of year	289,732	1	24,341	2,672,473	157,189	3,143,736

RESERVE SUMMARY

	Ending Balance Jun.30/14	Ending Balance Jun.30/15	Ending Balance Jun.30/16	Ending Balance Jun.30/17	Ending Balance Jun.30/18
UNRESTRICTED:					
Unrestricted Surplus	1,422,368	2,684,122	2,640,519	4,650,712	5,272,913
Local Capital	1,518,936	1,147,904	1,156,851	1,357,588	292,715
	2,941,304	3,832,026	3,797,370	6,008,300	5,565,628
RESTRICTED:					
Internally Restricted Equity	1,653,297	1,845,554	3,991,590	3,014,627	1,907,017
Invested in Capital Assets	55,258,144	54,652,756	53,759,950	54,222,329	60,453,035
Endowments	73,261	73,261	73,261	73,261	73,261
	56,984,702	56,571,571	57,824,801	57,310,217	62,433,313

BOARD OF EDUCATION

DECISION REPORT

DATE: September 18, 2018
TO: Board of Education
FROM: Gerry Slykhuis, Secretary Treasurer
RE: **POLICY 710 TRANSPORTATION**

RECOMMENDATION

THAT the Board of Education approve Policy 710 – Transportation as presented.

BACKGROUND

Policy 710 has been amended to reflect the changes to walk limits due to reconfiguration in the district

**BOARD OF EDUCATION
School District #33 (Chilliwack)**

**710
POLICY
Transportation**

The Board of Education believes that it has a responsibility to provide safe and reliable transportation to students in a fiscally and environmentally responsible manner.

All riders may be charged a fee for service.

The Board will provide bus service to students who:

- live where the catchment-area school is beyond 3.0 kilometres for ~~elementary school~~Kindergarten to grade 5 students and 4.0 kilometres for ~~middle and secondary~~grade 6 - 12 students
- have an identified student learning need as approved by the Superintendent

Bus routes will be developed using the ~~three~~two-zone system of Regular Rider Zone, ~~Conditional Rider Zone~~ and No-Ride Zone. ~~All R~~ide zones and fees will be reviewed annually with changes reported to the Board prior to the school registration process in March.

The Board will work with government and other organizations to advocate for adequate public transit and safe walking routes for students.

Cross Refs: Division 11 *Motor Vehicle Act* Regulation, Professional Drivers' Manual, Administrative Regulations

Adopted: October 9, 1990

Reviewed:

Revised: October 22, 1996, January 14, 2003, March 10, 2009, November 24, 2009, ~~September 18, 2018~~

|

BOARD OF EDUCATION School District #33 (Chilliwack)

710 POLICY Transportation

The Board of Education believes that it has a responsibility to provide safe and reliable transportation to students in a fiscally and environmentally responsible manner.

All riders may be charged a fee for service.

The Board will provide bus service to students who:

- live where the catchment-area school is beyond 3.0 kilometres for Kindergarten to grade 5 students and 4.0 kilometres for grade 6 - 12 students
- have an identified student learning need as approved by the Superintendent

Bus routes will be developed using the two-zone system of Regular Rider Zone and No-Ride Zone. Ride zones and fees will be reviewed annually with changes reported to the Board prior to the school registration process in March.

The Board will work with government and other organizations to advocate for adequate public transit and safe walking routes for students.

Cross Refs: Division 11 *Motor Vehicle Act* Regulation, Professional Drivers' Manual, Administrative Regulations

Adopted: October 9, 1990

Reviewed:

Revised: October 22, 1996, January 14, 2003, March 10, 2009, November 24, 2009, September 18, 2018

BOARD OF EDUCATION

DECISION REPORT

DATE: September 18, 2018
TO: Board of Education
FROM: Heather Maahs, Trustee
RE: **Policy 601: Learning Resources**

RECOMMENDATION:

THAT the Board of Education obtain a legal opinion on the revised Policy 601: Learning Resources.

BOARD OF EDUCATION

INFORMATION REPORT

DATE: Sep 18, 2018

TO: Board of Education

FROM: Gerry Slykhuis, Secretary Treasurer

RE: **710.1 ADMINISTRATIVE REGULATION – TRANSPORTATION-ELIGIBILITY
CONDITIONS AND REGISTRATION**

The Secretary Treasurer will present Administrative Regulation 710.1 for information.

**BOARD OF EDUCATION
School District #33 (Chilliwack)**

710.1

ADMINISTRATIVE REGULATION

Transportation – Eligibility, Conditions and Registration

SCHOOL BUS TRANSPORTATION:

Transportation is provided for eligible school age students attending District schools.

USER FEES:

The Board of Education approved a student transportation user fee for courtesy riders effective September 2016. Courtesy riders must meet eligibility requirements.

TRANSPORTATION ZONES:

There are two zones that define the level of transportation support in the school district.

1. **No Ride Zone** – These are the urban areas of Chilliwack and Sardis (maps attached) that are typically serviced by [City transit](#).
2. **Regular Rider Zone** – Not in the No Ride Zone and the area beyond the walk limits to the catchment area school.

Review of ride zones – Ride zones will be reviewed annually with changes reported to the Board of Education prior to bus registration each year.

WALK LIMITS:

Walk limits are set by the School District and are measured as the shortest distance by public road or public walkway from the primary residence to the catchment area school.

1. Kindergarten to grade ~~6~~5: beyond 3.0 kilometers; and
2. Grade ~~7~~6 – 12: beyond 4.0 kilometers.

Cross Refs: Professional Drivers' Manual, Division 11 Motor Vehicle Act Regulation – School Buses; Board Policy 501 - Student Behavior

Adopted: October 9, 1990

Reviewed:

Revised: October 22, 1996, January 14, 2003, September 7, 2004, March 10, 2009, February 23, 2010, August 24, 2012, September 25, 2012, September 1, 2015, May 25, 2016, Oct 3, 2017, Nov 7, 2017, **Sep 18, 2018**

Note: Students attending their catchment school who exceed the walk limits (and live within a no ride zone) do not qualify for regular ridership but may qualify as a courtesy rider.

An exception to the walk limits may be made for students with special needs who are unable to walk to or from school due to a physical or mental disability.

ELIGIBLE RIDERS:

Are student riders approved under Board Policy and are classified as either regular or courtesy riders.

1. **Regular riders:** There are four (4) categories of students entitled to bussing. Fees do not apply to Regular riders.
 - a) **Rural riders:** are students whose primary residence is beyond the walk limits and outside the no ride zone of his/her catchment area school. The [School Locator](#) may be used to determine walking distances to the catchment area school.
 - b) **Overflow/Alternate school riders:** are students who are asked to attend a school outside his/her catchment area due to lack of space (overflow) or students assigned to a District Alternate Program. Walk limits apply.

Schools are to coordinate with Transportation prior to assigning a student to a new school or program to ensure availability of bussing.

- c) **Students with special needs riders:** are students who are unable to walk to and from school due to physical or mental disabilities. Approval from Student Services **and the Transportation Department** is required, Administrative Regulation 710.3 refers.
 - d) **Special program riders:** are students attending special programs approved by the School Board such as special reading programs or drug and alcohol referrals. Bussing may be provided based upon availability of seating on an existing bus route. Walk limits apply.
2. **Courtesy riders:** There are two (2) categories of students eligible for courtesy bussing. **Bussing may be provided based upon availability of seating on an existing bus route.** Busses will not be re-routed and no additional stops will be added. Authorization for courtesy riders will only be considered once regular riders have been accommodated. Services to courtesy riders may be discontinued at any time should

additional regular riders require bus transportation. Fees apply to Courtesy riders.

- a) **Conditional riders:** are students living outside the walk limits but within the no ride zone and attending their catchment area school.
- b) **School of choice riders:** are students attending a school other than their catchment school by choice (including French Immersion and International Student Program).

Termination of courtesy ridership – The Board of Education reserves the right to terminate courtesy bussing for students at any time. Should this occur, the Manager of Transportation will provide written notification with a minimum of one week advanced notice.

REGISTRATION:

1. All riders must be registered to ride a school bus. Parents are requested to register their children on-line before the end of July for the following school year. Registration by telephone will be accepted in exceptional circumstances.
2. Computers are available for parents at the school and the School Board Office at 8430 Cessna Drive across from the Airport.
3. Register online [here](#).

PASSENGER LISTS:

Transportation will produce bus passenger lists as required under the Motor Vehicle Act Regulation, Division 11 – School Busses.

BUS PASSES:

All student riders must present a valid photo ID bus pass to the driver to board a bus. Bus passes are produced by the Transportation Department upon registration and payment of applicable bus fees. Passes will be available for pick-up at the Transportation office located at 44877 Yale Road between the hours of 8:00 a.m. – 2:00 p.m., Monday through Friday, until the third week of August. After that, passes will be distributed by the students' afternoon Bus Driver.

LOSS OF BUS PASS:

Bus passes will be reproduced by Transportation for a \$5.00 processing fee. Parents are to call Transportation at 604.792.1255.

TRANSPORTATION ASSISTANCE:

Funding is available to parents and/or guardians of regular riders if the Transportation Department cannot meet transportation requirements. This assistance is provided at a rate of 20¢ per kilometer to a maximum of \$10 per day plus 30¢ for each additional child, per family, per trip. Walk limits apply.

RESPONSIBILITIES:

1. **Transportation:** Registration, producing passenger lists, bus passes, and distribution of bus passes to parent/guardian or student.
2. **Parents:** Register (all riders) and pay on-line (courtesy riders) and review the attached school bus safety rules with their children.
3. **Secretary Treasurer:** Oversee the policy.

Transportation



CODE OF CONDUCT

Be respectful to all other riders, the bus driver, pedestrians and motorists.

Only registered riders shall ride the bus, and must ride their assigned bus. Friends must have approval from the driver to ensure availability of seating.

Waiting for the Bus

1. Be at your assigned stops five minutes before the bus is scheduled to arrive.
2. Stay off the road, and do not throw things in the bus stop area.
3. Wait until the bus comes to a complete stop and the door is open and the driver signals to board.

Boarding the Bus

1. Form a single line as you walk onto the bus.
2. Respect personal space between yourself and the student ahead of you.
3. **Present your Bus Pass to the driver.**
4. Go to your seat and sit down. Students may be assigned to a specific seat.
5. Small items may be carried onto the bus which must be carried on your lap. If the driver thinks an item will block the aisle or seat it will not be allowed.
6. Do not bring items that could cause harm. Examples include alcohol, animals, bikes, drugs, explosive items, glass, sports sticks of any type, fishing rods, laser pointers, lighters, matches, scooters, skateboards, skates without safety bags, skis, ski poles, strong-smelling sprays or liquids, tobacco products, and weapons (real or fake). The driver has the authority to deny or secure objects of concern.
7. Students with instruments that are larger than what can be contained within a small trumpet or small saxophone case will be required to ride on a specific "Band Instrument" Bus Route, as per Transport Canada Guidelines for safety. Please contact your school band teacher or the Transportation Department for specific pick-up and drop-off locations and times.

On the Bus

1. Follow the bus driver's instructions.
2. Sit facing forward with your back against the seat. Keep your legs, feet, and personal belongings out of the aisle. Do not sit sideways or turn around in your seat.
3. Put your backpack or book bag on your lap.
4. Keep your belongings inside your backpack or book bag.
5. Use the garbage can, not the floor.
6. Do not put anything outside the window. This includes your hands and head.
7. Use a quiet voice when talking to other riders.
8. Do not eat or drink on the bus.

Leaving the Bus

1. Cross at a marked street crossing or intersection where possible.
2. If there is no marked street crossing, walk 3 meters in front of the bus and wait for the bus driver's signal to cross.
Do not cross behind the bus.
3. See the safety brochure "CROSSING THE ROAD SAFELY" on the school district website.

RIDING THE SCHOOL BUS IS A PRIVILEGE, NOT A RIGHT.

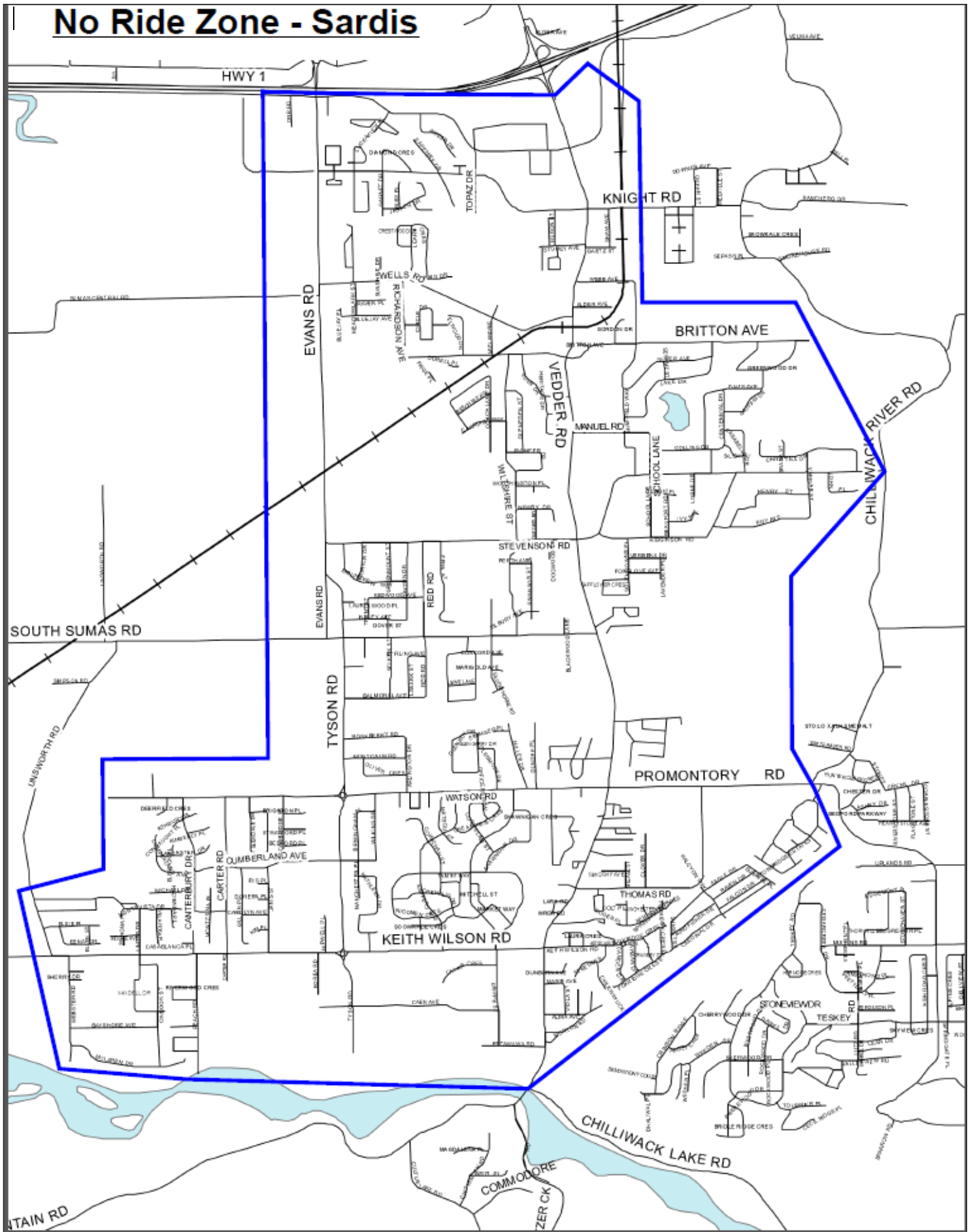
Cross Refs: Professional Drivers' Manual, Division 11 Motor Vehicle Act Regulation – School Buses; Board Policy 501 - Student Behavior

Adopted: October 9, 1990

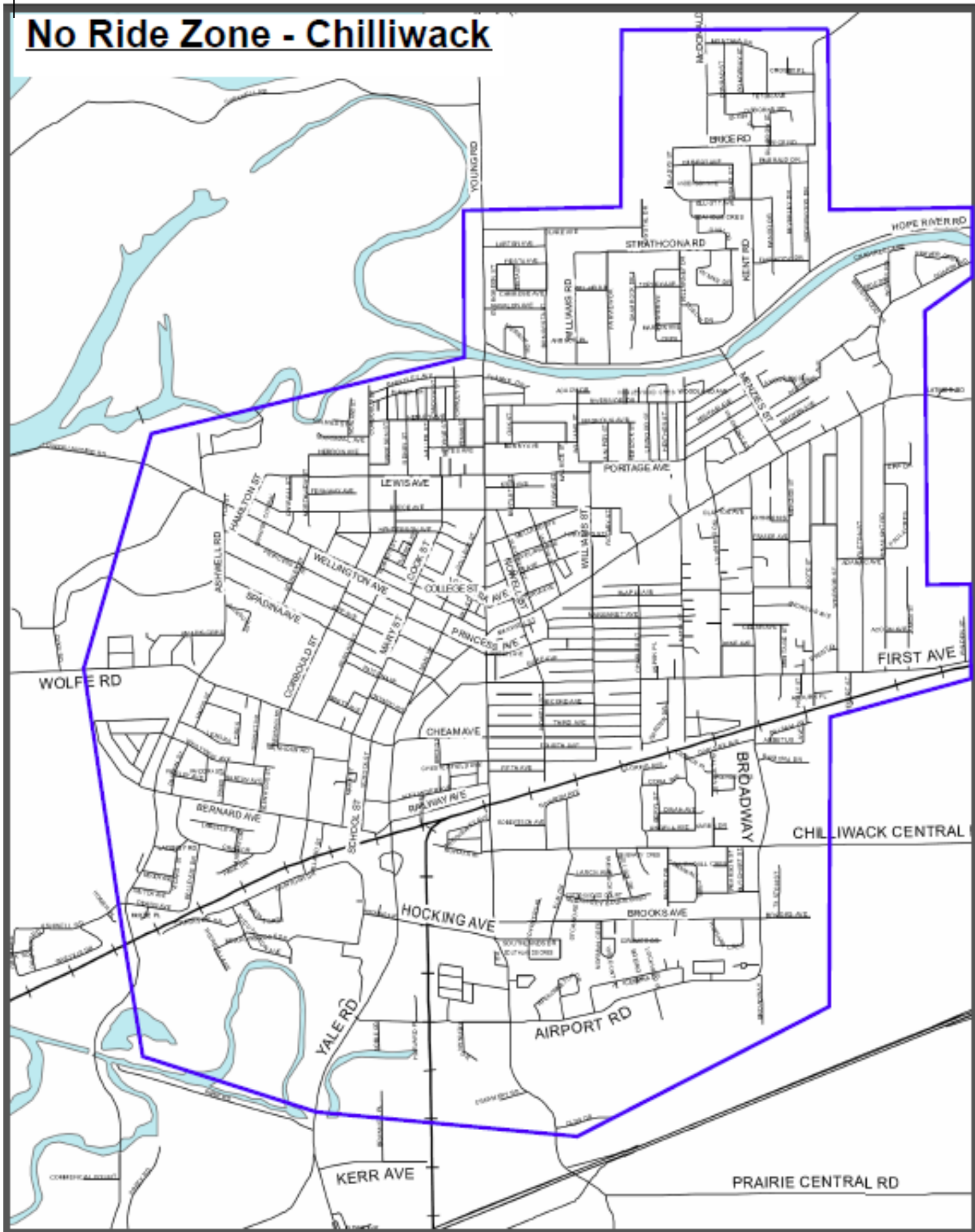
Reviewed:

Revised: October 22, 1996, January 14, 2003, September 7, 2004, March 10, 2009, February 23, 2010, August 24, 2012, September 25, 2012, September 1, 2015, May 25, 2016, Oct 3, 2017, Nov 7, 2017, **Sep 18, 2018**

No Ride Zone - Sardis



No Ride Zone - Chilliwack



**BOARD OF EDUCATION
School District #33 (Chilliwack)**

710.1

ADMINISTRATIVE REGULATION

Transportation – Eligibility, Conditions and Registration

SCHOOL BUS TRANSPORTATION:

Transportation is provided for eligible school age students attending District schools.

USER FEES:

The Board of Education approved a student transportation user fee for courtesy riders effective September 2016. Courtesy riders must meet eligibility requirements.

TRANSPORTATION ZONES:

There are two zones that define the level of transportation support in the school district.

1. **No Ride Zone** – These are the urban areas of Chilliwack and Sardis (maps attached) that are typically serviced by [City transit](#).
2. **Regular Rider Zone** – Not in the No Ride Zone and the area beyond the walk limits to the catchment area school.

Review of ride zones – Ride zones will be reviewed annually with changes reported to the Board of Education prior to bus registration each year.

WALK LIMITS:

Walk limits are set by the School District and are measured as the shortest distance by public road or public walkway from the primary residence to the catchment area school.

1. Kindergarten to grade 5: beyond 3.0 kilometers; and
2. Grade 6 – 12: beyond 4.0 kilometers.

Cross Refs: Professional Drivers' Manual, Division 11 Motor Vehicle Act Regulation – School Buses; Board Policy 501 - Student Behavior

Adopted: October 9, 1990

Reviewed:

Revised: October 22, 1996, January 14, 2003, September 7, 2004, March 10, 2009, February 23, 2010, August 24, 2012, September 25, 2012, September 1, 2015, May 25, 2016, Oct 3, 2017, Nov 7, 2017, Sep 18, 2018

Note: Students attending their catchment school who exceed the walk limits (and live within a no ride zone) do not qualify for regular ridership but may qualify as a courtesy rider.

An exception to the walk limits may be made for students with special needs who are unable to walk to or from school due to a physical or mental disability.

ELIGIBLE RIDERS:

Are student riders approved under Board Policy and are classified as either regular or courtesy riders.

1. **Regular riders:** There are four (4) categories of students entitled to bussing. Fees do not apply to Regular riders.
 - a) **Rural riders:** are students whose primary residence is beyond the walk limits and outside the no ride zone of his/her catchment area school. The [School Locator](#) may be used to determine walking distances to the catchment area school.
 - b) **Overflow/Alternate school riders:** are students who are asked to attend a school outside his/her catchment area due to lack of space (overflow) or students assigned to a District Alternate Program. Walk limits apply.

Schools are to coordinate with Transportation prior to assigning a student to a new school or program to ensure availability of bussing.

- c) **Students with special needs riders:** are students who are unable to walk to and from school due to physical or mental disabilities. Approval from Student Services and the Transportation Department is required, Administrative Regulation 710.3 refers.
 - d) **Special program riders:** are students attending special programs approved by the School Board such as special reading programs or drug and alcohol referrals. Bussing may be provided based upon availability of seating on an existing bus route. Walk limits apply.
2. **Courtesy riders:** There are two (2) categories of students eligible for courtesy bussing. **Bussing may be provided based upon availability of seating on an existing bus route.** Busses will not be re-routed and no additional stops will be added. Authorization for courtesy riders will only be considered once regular riders have been accommodated. Services to courtesy riders may be discontinued at any time should

additional regular riders require bus transportation. Fees apply to Courtesy riders.

- a) **Conditional riders:** are students living outside the walk limits but within the no ride zone and attending their catchment area school.
- b) **School of choice riders:** are students attending a school other than their catchment school by choice (including French Immersion and International Student Program).

Termination of courtesy ridership – The Board of Education reserves the right to terminate courtesy bussing for students at any time. Should this occur, the Manager of Transportation will provide written notification with a minimum of one week advanced notice.

REGISTRATION:

- 1. All riders must be registered to ride a school bus. Parents are requested to register their children on-line before the end of July for the following school year. Registration by telephone will be accepted in exceptional circumstances.
- 2. Computers are available for parents at the school and the School Board Office at 8430 Cessna Drive across from the Airport.
- 3. Register online [here](#).

PASSENGER LISTS:

Transportation will produce bus passenger lists as required under the Motor Vehicle Act Regulation, Division 11 – School Busses.

BUS PASSES:

All student riders must present a valid photo ID bus pass to the driver to board a bus. Bus passes are produced by the Transportation Department upon registration and payment of applicable bus fees. Passes will be available for pick-up at the Transportation office located at 44877 Yale Road between the hours of 8:00 a.m. – 2:00 p.m., Monday through Friday, until the third week of August. After that, passes will be distributed by the students' afternoon Bus Driver.

LOSS OF BUS PASS:

Bus passes will be reproduced by Transportation for a \$5.00 processing fee. Parents are to call Transportation at 604.792.1255.

TRANSPORTATION ASSISTANCE:

Funding is available to parents and/or guardians of regular riders if the Transportation Department cannot meet transportation requirements. This assistance is provided at a rate of 20¢ per kilometer to a maximum of \$10 per day plus 30¢ for each additional child, per family, per trip. Walk limits apply.

RESPONSIBILITIES:

1. **Transportation:** Registration, producing passenger lists, bus passes, and distribution of bus passes to parent/guardian or student.
2. **Parents:** Register (all riders) and pay on-line (courtesy riders) and review the attached school bus safety rules with their children.
3. **Secretary Treasurer:** Oversee the policy.

Transportation



CODE OF CONDUCT

Be respectful to all other riders, the bus driver, pedestrians and motorists.

Only registered riders shall ride the bus, and must ride their assigned bus. Friends must have approval from the driver to ensure availability of seating.

Waiting for the Bus

1. Be at your assigned stops five minutes before the bus is scheduled to arrive.
2. Stay off the road, and do not throw things in the bus stop area.
3. Wait until the bus comes to a complete stop and the door is open and the driver signals to board.

Boarding the Bus

1. Form a single line as you walk onto the bus.
2. Respect personal space between yourself and the student ahead of you.
3. **Present your Bus Pass to the driver.**
4. Go to your seat and sit down. Students may be assigned to a specific seat.
5. Small items may be carried onto the bus which must be carried on your lap. If the driver thinks an item will block the aisle or seat it will not be allowed.
6. Do not bring items that could cause harm. Examples include alcohol, animals, bikes, drugs, explosive items, glass, sports sticks of any type, fishing rods, laser pointers, lighters, matches, scooters, skateboards, skates without safety bags, skis, ski poles, strong-smelling sprays or liquids, tobacco products, and weapons (real or fake). The driver has the authority to deny or secure objects of concern.
7. Students with instruments that are larger than what can be contained within a small trumpet or small saxophone case will be required to ride on a specific "Band Instrument" Bus Route, as per Transport Canada Guidelines for safety. Please contact your school band teacher or the Transportation Department for specific pick-up and drop-off locations and times.

On the Bus

1. Follow the bus driver's instructions.
2. Sit facing forward with your back against the seat. Keep your legs, feet, and personal belongings out of the aisle. Do not sit sideways or turn around in your seat.
3. Put your backpack or book bag on your lap.
4. Keep your belongings inside your backpack or book bag.
5. Use the garbage can, not the floor.
6. Do not put anything outside the window. This includes your hands and head.
7. Use a quiet voice when talking to other riders.
8. Do not eat or drink on the bus.

Leaving the Bus

1. Cross at a marked street crossing or intersection where possible.
2. If there is no marked street crossing, walk 3 meters in front of the bus and wait for the bus driver's signal to cross.
Do not cross behind the bus.
3. See the safety brochure "CROSSING THE ROAD SAFELY" on the school district website.

RIDING THE SCHOOL BUS IS A PRIVILEGE, NOT A RIGHT.

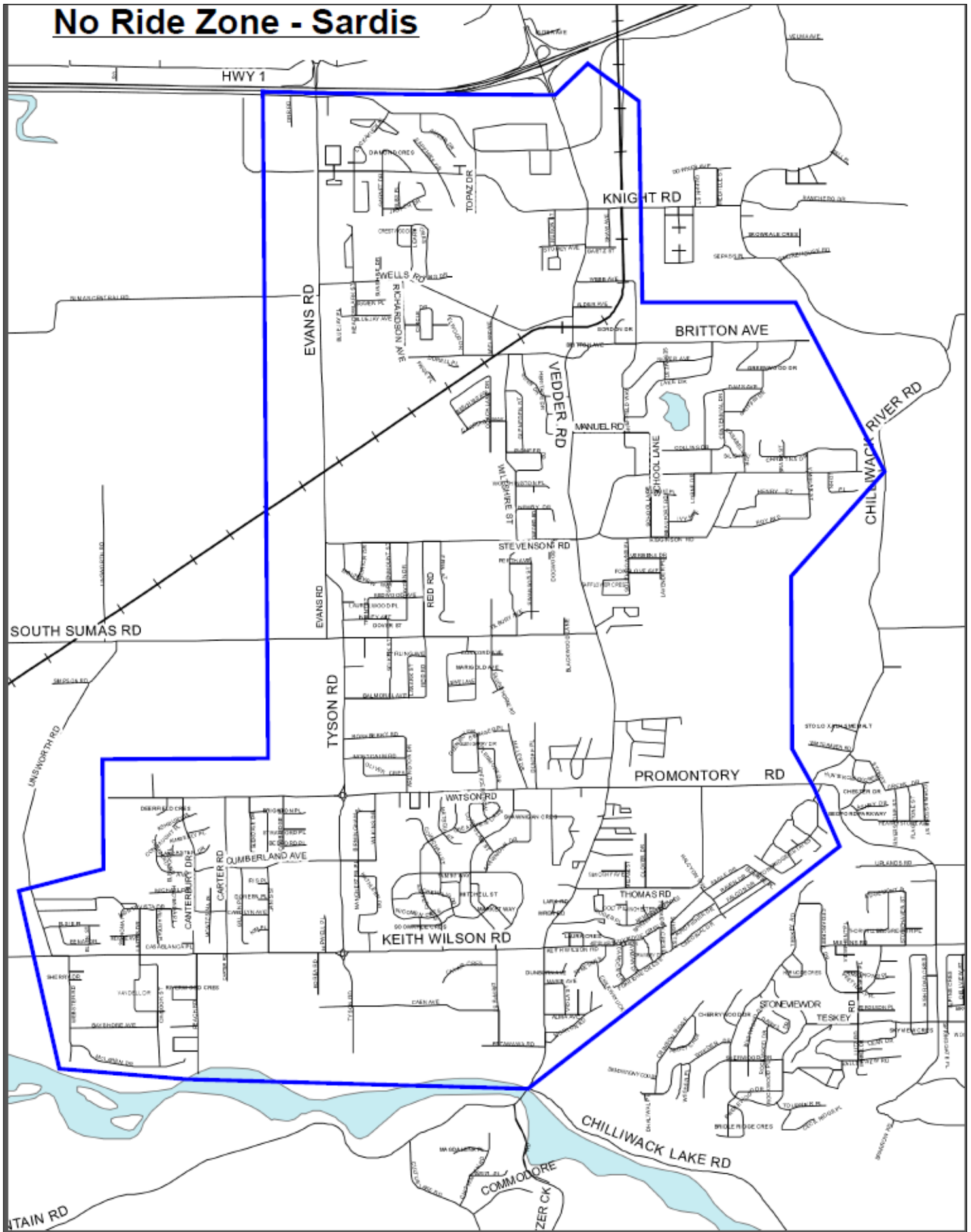
Cross Refs: Professional Drivers' Manual, Division 11 Motor Vehicle Act Regulation – School Buses; Board Policy 501 - Student Behavior

Adopted: October 9, 1990

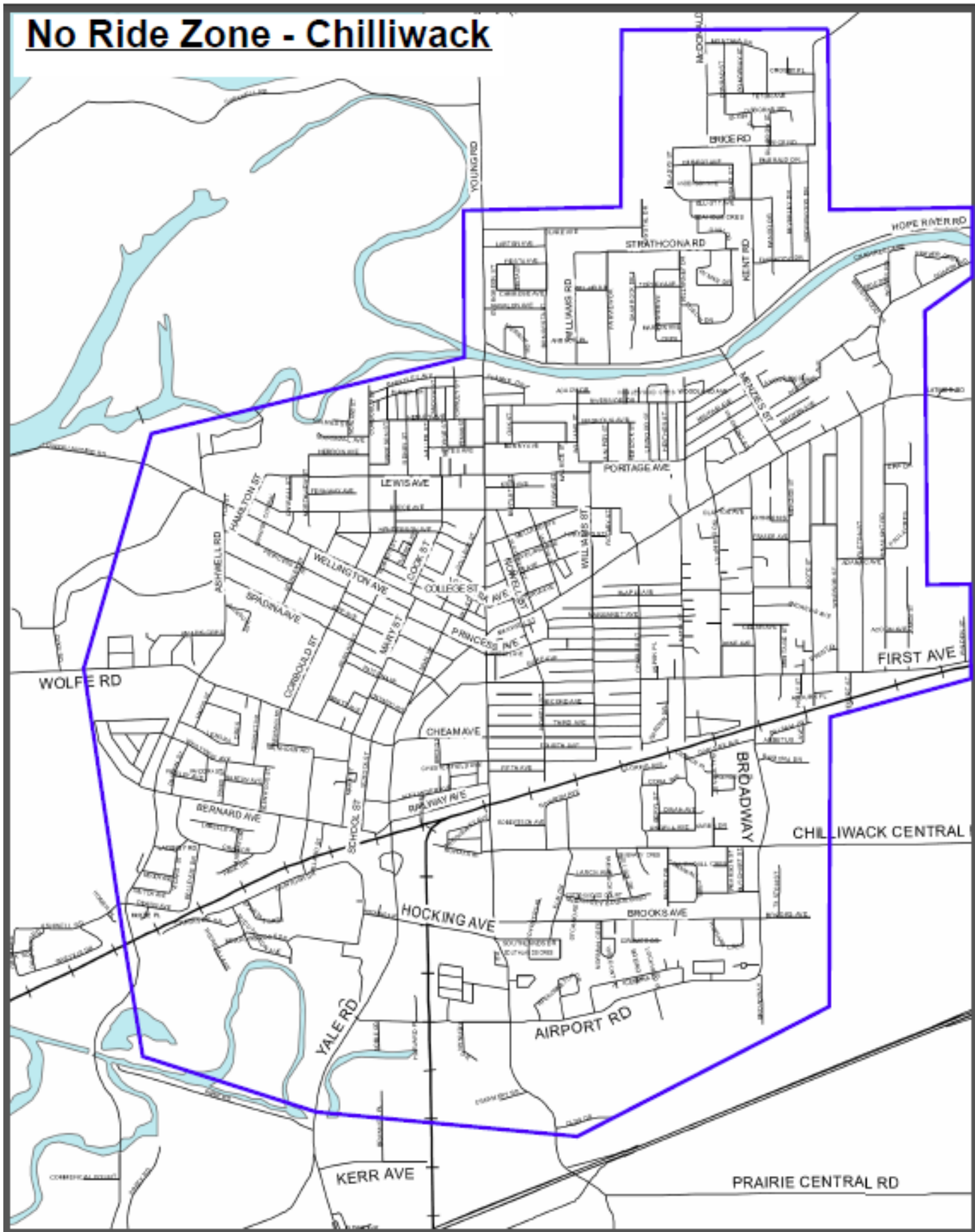
Reviewed:

Revised: October 22, 1996, January 14, 2003, September 7, 2004, March 10, 2009, February 23, 2010, August 24, 2012, September 25, 2012, September 1, 2015, May 25, 2016, Oct 3, 2017, Nov 7, 2017, Sep 18, 2018

No Ride Zone - Sardis



No Ride Zone - Chilliwack



BOARD OF EDUCATION

INFORMATION REPORT

DATE: Sep 18, 2018
TO: Board of Education
FROM: Mark Friesen, Assistant Secretary Treasurer
RE: **711.1 ADMINISTRATIVE REGULATION – RENTAL VEHICLES**

The Assistant Secretary Treasurer will present Administrative Regulation 711.1 for information.

**BOARD OF EDUCATION
School District #33 (Chilliwack)**

711.1 ADMINISTRATIVE REGULATION Rental Vehicles

When authorized, School District employees may rent a vehicle while on District business or for the purpose of transporting students or staff while attending a School District authorized activity. [See the *Rental Vehicle Flowchart*.](#)

Due to the high risk of rollover crashes in 15 Passenger Vans, the use of these vehicles is strictly prohibited.

The following recommendations in the Risk Note provided by Schools Protection Program (SPP) on [Rental Vehicle Insurance Coverage](#) will ensure that minimum insurance coverage is met when renting a vehicle. All inquiries may be directed to the Secretary Treasurer.

RENTING A VEHICLE IN BC - USING THE CSA

For in-province business travel, vehicles must be rented using the BC Provincial Government's **Corporate Supply Arrangement (CSA)**. The CSA provides various rental vehicles at a negotiated rate in several areas of BC.

All required insurance is already included for vehicles rented under the CSA. For further details, please refer to the [Insurance Information Guide](#).

To rent a vehicle using the CSA:

- 1) Select a vehicle rental agency according to your travel destination by accessing the CSA - Goods and Services Catalogue for [daily rentals](#) (short-term rentals up to 30 days).
- 2) Provide a Corporate ID number to the rental company when making your reservation. This can be found on the [list of vendors/suppliers](#) for daily rentals.
- 3) Use your District Purchasing Card (BMO MasterCard) to reserve and pay for the rental vehicle. Personal credit cards are **not** permitted.
- 4) Do **not** accept **any** insurance offers made by the rental company such as:

Cross Refs: SPP Risk Note – Rental Vehicle Insurance Coverage, CSA Daily Vehicle Rentals and Insurance Information Guide, CSA Terms and Conditions, In-Province Accident Matrix, BMO One Card Endorsement, [Vehicle Rental Flowchart](#)

Adopted: May XX29, 2018
Reviewed:
Revised: Jun 15, 2018

- Collision Damage Waiver or Loss Damage Waiver coverage
- Personal Injury/Accident Insurance
- Cargo Insurance or Personal Effect Insurance

RENTING A VEHICLE - NOT USING THE CSA

This may be necessary when:

- a CSA rental agency is unable to supply the vehicle required;
- a CSA rental agency is not available in the region; or
- a vehicle is rented outside of BC.

- 1) Select a vehicle rental agency according to your travel destination.
- 2) Prior to selecting a vehicle type, ensure you are familiar with the Collision Damage Waiver (CDW) exclusions and limitations (including vehicle limitations) stated in the [BMO One Card Endorsement](#).

Note: ~~Passenger vans are limited to a ¾ ton rating and maximum seating capacity of eight (8) occupants (including the driver). The total rental period cannot exceed 31 days and the maximum value of the vehicle rented must not exceed \$75,000 (CAD) value.~~

- 3) Please consult with the Secretary Treasurer prior to your departure in the following instances:
 - Vehicle rentals outside of Canada and the US
 - Rental periods exceeding 31 days
 - The maximum value of the vehicle exceeds \$75,000 (CAD)
- 3)4) The vehicle must be rented from a commercial rental agency and operated by the Primary Cardholder or other School District employee who is permitted as a driver. Declare the names of **all** drivers on the agreement **and** confirm they are covered by the insurance. **SPP's additional liability protection only covers employees or officers of the School District.**
- 4)5) Use your District Purchasing Card (BMO MasterCard) to reserve and pay for the rental vehicle. Personal credit cards are **not** permitted.
- 5)6) Coverage provided under the BMO MasterCard agreement does **not** include Third Party Liability. Therefore, ensure the following:

Must be done through the Rental Agency for rentals outside of BC
<input type="checkbox"/> PURCHASE a minimum of \$1 million Third Party Liability
<input type="checkbox"/> DECLINE Collision Damage Waiver/Loss Damage Waiver

In Case of an Accident

All accidents involving rental vehicles are to be reported within 24 hours. Notify the Secretary Treasurer together with a copy of the Police accident report.

For in province rentals: [In Province Accident Matrix](#)

For out of province rentals: as specified in the [BMO One Card Endorsement](#)

REVISED

BOARD OF EDUCATION

School District #33 (Chilliwack)

711.1

ADMINISTRATIVE REGULATION

Rental Vehicles

When authorized, School District employees may rent a vehicle while on District business or for the purpose of transporting students or staff while attending a School District authorized activity. See the [Rental Vehicle Flowchart](#).

Due to the high risk of rollover crashes in 15 Passenger Vans, the use of these vehicles is strictly prohibited.

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- 4) Do **not** accept **any** insurance offers made by the rental company such as:

Cross Refs: SPP Risk Note – Rental Vehicle Insurance Coverage, CSA Daily Vehicle Rentals and Insurance Information Guide, CSA Terms and Conditions, In-Province Accident Matrix, BMO One Card Endorsement, Vehicle Rental Flowchart

Adopted: May 29, 2018
Reviewed:
Revised: Jun 15, 2018

- Collision Damage Waiver or Loss Damage Waiver coverage
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- Cargo Insurance or Personal Effect Insurance

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For out of province rentals: as specified in the [BMO One Card Endorsement](#)

BOARD OF EDUCATION

INFORMATION REPORT

DATE: Sep 18, 2018

TO: Board of Education

FROM: Al Van Tassel, Director of Facilities and Transportation

RE: **STRATEGIC PLAN UPDATE – OPERATIONS SUMMER
REPORT/MAINTENANCE ACTIVITIES**

Al Van Tassel will provide a report and presentation on the Operations Summer Maintenance Activities (listed below) as it relates to the Strategic Plan and the following priority.

Priority	Aligning and allocating resources, equitably, responsibly and effectively, to support goals and key initiatives. (Resources)
Goal	Align resources to efficiently and effectively execute the strategic plan

Mechanical Upgrades

- AD Rundle - DDC Upgrade
- Evans Elementary - HVAC Upgrade
- Evans Elementary - DDC Upgrade
- GW Graham Middle/Sec - Boiler Replacement

Loss Prevention Upgrades

- Cheam Elementary - Install Access Controls
- Robertson Elementary - Access Controls
- Vedder Middle - Supply and Install Access Controls

Site Upgrades

- AD Rundle - New Playground
- Cheam Elementary - Upgrade parking lot
- Chilliwack Middle - Add 3 Portables - Reconfigure
- Chilliwack Middle - New Playground
- East Chilliwack Elementary - Add 1 Portable
- GW Graham Middle/Sec - Add 4 Portables - Reconfigure
- Mt Slesse Middle - Add 4 Portables - Reconfigure
- Mt Slesse Middle - New Playground
- Rosedale Traditional - Storm water containment upgrade
- Sardis Secondary - Portable - Reconfigure
- Vedder Middle - Add 9 Portables - Reconfigure
- Vedder Middle - New Playground

Facility Upgrades

- AD Rundle - Install new wheelchair lift
- AD Rundle - Retrofit 100 lockers
- Chilliwack Middle - Reconfigure Renovations
- Chilliwack Middle - Retrofit 780 lockers
- Chilliwack Secondary - Reconfigure Renovations
- Chilliwack Secondary - T-Bar Front Lobby
- GW Graham Middle/Sec - Reconfigure Renovations
- Mt Slesse Middle - Reconfigure Renovations
- Old FVDE - Renovation for Student Services
- Sardis Secondary - Reconfigure Renovations
- Sardis Secondary - Interior Painting
- Vedder Middle - Reconfigure Renovations
- Promontory Addition
- New Lockers:
 - GWG 100
 - VMS 100
 - CSS 270
 - SSS 250

BOARD OF EDUCATION

INFORMATION REPORT

DATE: September 18, 2018

TO: Board of Education

FROM: Gerry Slykhuis, Secretary Treasurer

RE: **TRUSTEE REMUNERATION**

BACKGROUND:

Policy 227 states that trustee remuneration will be adjusted annually effective July 1st each year. The adjustment will reflect the Canadian Consumer Price Index (CPI) established for July of each year for the previous 12 months.

CPI for the twelve months ending June 30, 2018 was 2.5% higher. Therefore, trustee remuneration was adjusted effective July 1, 2018 as follows:

<u>Previous Rate:</u>				
	Taxable	Non-Taxable	Allowance	Total
Trustee	\$12,548	\$6,274	N/A	\$18,822
Vice Chair	\$12,548	\$6,274	\$941	\$19,763
Chair	\$12,548	\$6,274	\$1,883	\$20,705
<u>New Rate:</u>				
	Taxable	Non-Taxable	Allowance	Total
Trustee	\$12,862	\$6,431	N/A	\$19,293
Vice Chair	\$12,862	\$6,431	\$965	\$20,258
Chair	\$12,862	\$6,431	\$1,930	\$21,223

BOARD OF EDUCATION

INFORMATION REPORT

DATE: September 18, 2018
TO: Board of Education
FROM: Rohan Arul-pragasam, Assistant Superintendent
RE: ENROLMENT UPDATE

Assistant Superintendent, Rohan Arul-pragasam will present an enrollment report as of September 17, 2018.

BOARD OF EDUCATION

BOARD REPORT

DATE: September 18, 2018

TO: Board of Education

FROM: Dan Coulter, BCSTA Representative

RE: BC SCHOOL TRUSTEES' ASSOCIATION REPORT

This time is provided to discuss matters related to the British Columbia School Trustees' Association (BCSTA).

BOARD OF EDUCATION

STAFF REPORT

DATE: September 18, 2018

TO: Board of Education

FROM: Evelyn Novak, Superintendent

RE: **SUPERINTENDENT'S REPORT**

This time is provided for a report from Superintendent Novak.

MEETING SUMMARY

In-Camera Meeting – June 12, 2018

Trustees: Paul McManus, Walt Krahn, Dan Coulter, Silvia Dyck, Heather Maahs,
Barry Neufeld, Bob Patterson

Staff: Evelyn Novak, Gerry Slykhuis, Rohan Arul-pragasam,
Tamara Ilersich, Donna Vogel

1. Employee Engagement Survey
2. HR Report
3. BCPSEA Report